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PROCEEDINGS
OF
MARCH - 1875.
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PROCEEDINGS
OF
MARCH - 1875.
PART - I.
GENERAL - Pg - 1.

Proceedings of the Chief Commissioner of Mysore, Financial Department,
31st March 1875.

MUNICIPALITY OF BOWRINGPET.

Budget Statement No. II.—Statement of Original Works proposed to be constructed from Municipal Funds during the year 1875-76.

1	2	3	4	5	6
No.	Nature of Work.	Amount of Estimate.	Computed Expenditure up to 31st March.	Proposed to be spent from 1st April to 31st March.	Remarks.
	Construction of V shaped drains	85	...	85	

MUNICIPALITY OF KOLAR.

	Construction of V shaped drains	800	...	800
	Dust Bins	200	...	200
	Total.....	1,000	...	1,000

No. 9532—Fnl. 721, dated Bangalore, 31st March 1875.

Order.—The Officiating Chief Commissioner sanctions the Budget Estimates as prepared and submitted by the Deputy Commissioner.

2. Owing to the increase in the amount of cash balance, and the absence of any provision in the Budget for works even of an ordinary nature, except in the case of one or two towns, Mr. Gordon is inclined to believe that there has been a tendency to hoard money which ought to be spent upon works of an extraordinary or of a reproductive character. The attention of the Deputy Commissioner should be drawn to this point.

3. A sum of Rs. 13—8—0 has been debited to each of the 11 Municipalities in the District to meet the cost of establishment under "Head Office charges" sanctioned in this Office No. 7446—272 of the 18th February 1875.

4. Referring to the orders noted in the margin, the Deputy Commissioner of Kolar should be directed not to apply for grants-in-aid from Local Funds General in favor of Municipalities when there is a cash balance at their credit; and in all future applications the amount of balance should invariably be stated.

No. 6995—4, dated 24th December 1874.
„ 8435—5, dated 11th February 1875.

H. WELLESLEY,
Secretary.

PART I.

GENERAL.

A.

PROCEEDINGS OF THE CHIEF COMMISSIONER OF MYSORE FOR THE MONTH OF MARCH 1875.

1	2	3	4	5	6
Index Nos. of the Proceedings.	Subject.	Nos. and Dates of Proceedings.	Date of Report to the Secretary of State for India.	Nos. and Dates of previous Proceedings.	Page.
1 to 2	*Defalcation in Mysore Stamps committed by three stamp vendors attached to the Bangalore District Treasury.* Passing orders on correspondence on the subject.	No. 9069—1965, dated 12th March 1875.	...	...	1 to 17
3 to 4	*District Funds Budget.* Instructing Nundydroog Commissioner on certain points connected with their preparation.	No. 9169—1993, dated 17th March 1875.	...	...	18 to 19
4 to 5	*Amildar Tammaiya.* Cancelling for reasons assigned his promotion to the 4th Grade.	No. 9254—2015, dated 19th March 1875.	...	...	20 to 33
6 to 7	*Payment of a gratuity to a peon in the Shimoga Jail Office improperly recommended for it.* Communicating to Nagar Commissioner the Chief Commissioner's remarks on the very culpable laxity in the Jail Office as well as the Deputy Commissioner's Office at Shimoga.	No. 9457—391, dated 24th March 1875.	...	...	34 to 37
8 to 9	*Madak-Massur Reservoir.* Instructing Conservator of Forests to expedite submission of opinion as to the fairness of the compensation fixed for sandal and other reserved trees standing on the land which the Madras Government propose to take up for the formation of the work and calling upon Kadur Deputy Commissioner to submit information on the Lakvalli reservoir.	No. 9585—2080, dated 31st March 1875.	...	...	38
10 to 11	*Cholera in the Maddagiri Taluk.* Instructing Nundydroog Commissioner to send in a weekly report of the number of deaths from the disease as prescribed in Circular from this Office, dated 30th February 1871, No. 5668—113.	No. 9523—2078, dated 31st March 1875.	...	...	39

Proceedings of the Chief Commissioner of Mysore, General Department, 12th March 1875.

From the Deputy Accountant General in Mysore, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 4226, dated Bangalore, 11th December 1874.

I have the honor to report for the Chief Commissioner's information the circumstances connected with a serious defalcation in Mysore stamps committed by three stamp vendors who were attached to the Bangalore District Treasury.

2. The correspondence on the subject (as per margin) which has taken place between this Office, the Commissioner of the Division and the Treasury Officer, is submitted for perusal, but a resumé of the leading features of the case will be useful in this place.

Copies of my letters to the Commissioner, Nundydroog Division.
No. 3298, dated 8th October 1874.
No. 3508, dated 26th " "
Commissioner's reply with enclosures.
No. 122, dated 31st October 1874.
No. 141, dated 28th November 1874.
Treasury Officer's letters to Deputy Accountant General.
No. 375 dated 18th September 1874.
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" 405, dated 2nd October 1874.
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3. The amount of the defalcation was originally Rs. 9,133—15—0, and of this the Commissioner informs me in his letter No. 141, dated the 28th ultimo, Rs 6,618—3—0 have been recovered, leaving a balance of Rs. 2,485—12—0 to be made good. He adds "It is impossible to tell at this stage of the proceedings what the ultimate loss will be."

4. The *defaulters were vendors who were licensed to sell stamps on the credit system giving personal and other securities approved of by the Deputy Commissioner of the District, and they perpetrated the frauds apparently by selling the stamps without paying the proceeds into the Treasury and finally absconding. The Treasury Officer for the time being (Mr. P. N. Púrnaiya) states that "from the records he learns that the vendors' accounts ending 30th September 1873 were examined and found correct." The Head Accountant claims that such examinations did take place regularly, and after further enquiry, I learn from Mr. Ananda Rao, the present Treasury Officer, who writes on information given by the Head Accountant, that the examination of the stock in October 1873 was made not in the presence of the Treasury Officer but in the Treasury Office by the Head Accountant, who afterwards reported to the Treasury Officer that the stock of the three vendors was found to be correct. Hence we must conclude either that the stamps which were not forthcoming at the next half-yearly examination in April 1874 were sold in the interval, or that the previous half-yearly examination was an imperfect one. As the examination was not made in the presence of the then Treasury Officer, Mr. T. Kitto, I apprehend that the Head Accountant's report was unreliable, especially as Mr Púrnaiya has stated (in his letter of the 18th September 1874, para 6.) that one of the vendors, Srinivas Rao, was permitted to retain a large stock of about 6,000 Rs. worth for nearly four years. The Head Accountant's conduct under these circumstances appears to me to be open to grave suspicion, and I would recommend that he may be removed to some other post unconnected with the Treasury.

		Rs.	As.	P.
*1st.	Srinivas Rao, Inability .	6,455	8	0
2nd.	Raghavendra Rao, Inability ...	1,939	14	0
3rd.	Subbanna, Inability ..	738	13	0
		9,133	15	0

(Treasury Officer's letter No. 375, dated 14th September 1874, para 6.)

*See his report, one of the enclosures of the Commissioner's letter of 28th November 1874.

His demi-official (2) letters, dated 5th December 1874.

5. The responsibility incurred by the Treasury Officer, Mr Kitto, appears to me unquestionable, if, as the Head Accountant states, he accepted his report of the correctness of the stock balances without satisfying himself on the point by personal inspection; but, as I have observed in my letters to the Commissioner, neither can the Treasurer be acquitted of blame. The rules for his guidance are given in my printed Circular No. 330 of 6th November 1865, with which, it is evident from Mr. Ananda Rao's report to the Deputy Commissioner, he was especially made acquainted. He is the official required to issue supplies of stamps to the vendors and should of course have done so, not only with reference to the amount of their security, but to the probable requirements of the public. Moreover in Rule 8 it is distinctly laid down that the Treasurer will be held responsible that then (the vendors') accounts are duly kept up and rendered to the District Treasury." If, as the Treasurer urges in his defence (*vide* para 5 of the Commissioner's letter No. 141, dated 28th November 1874,) he fancied he was fulfilling his duties "*when he learnt that the stamp vendors' accounts were correctly sent in*" and "*when he ascertained that stamps of large value were not unnecessarily retained in the vendors' hands*," I may remark that by this admission he performed his duties in a perfunctory manner, for, the vendors' monthly accounts themselves which he was bound to examine would have shewn him that unnecessarily large amounts were retained by at least one of the vendors for nearly four years (as stated by Mr. Púrnaiya), and the most ordinary precaution should have induced him to recall the surplus and regulate future supplies more accurately. Instead of this, he appears to have accepted the vendor's assertion that so large a stock was necessary for the convenience of the public, without due consideration or investigation. The

*Encl since of Commissioner's letter No. 141 of 28th November

Treasurer is an official of long service and on high pay, and in my opinion has shewn himself to be either above or unfit for the active duties of his position and lamentably regardless of the interests of Government.

6. The Chief Commissioner will observe that, in my letters to the Commissioner of the Division I have animadverted on the conduct of Mr. P. N. Púrnaiya, the Officer who was in charge of the Treasury when the defalcations first came to light. The first case, that of the vendor Srinivas Rao, whose liability was the heaviest, was known to the Treasury Officer in April 1874, but was not made the subject of a report to me till September following, and then only after the occurrence was discovered by this Office in the course of examining the deposit accounts, and not until after three calls had been made for a report. The defalcation of Raghavendra Rao similarly came to my knowledge through the deposit accounts and was not reported till October 1874, although Mr. Púrnaiya was aware of his having failed to be present at the half-yearly examination in April. The Treasury stamp returns during this long period contained no indication of a deficiency in the balance, and from his persistent delay in replying to my enquiries, I think I was justified in coming to the conclusion that he desired to keep this Office in ignorance of the facts of the case as long as possible, hoping that he would first recover the sum embezzled. Mr. Púrnaiya's explanations of his proceedings will be found among the papers, and to my mind they disclose a serious want of judgment and of a proper appreciation of the duties and responsibilities of a Treasury Officer, which appear to me to be ascribable to inexperience and a somewhat inflated idea of his position.

7. Should it be found eventually that any portion of the defalcations is irrecoverable, it will be a question for the Chief Commissioner to determine which of the Officers and Treasury subordinates concerned should be held liable for the amount. In the present aspect of the case it appears to me that if the Treasurer and the Head Accountant had habitually performed their duties properly, the frauds would not have been attempted, or, if attempted, would have been of smaller amount and readily recoverable.

From the Deputy Accountant General in Mysore, To the Commissioner of the Nundydroog Division. No. 3298, dated Bangalore, 8th October 1874.

I have the honor to forward for perusal a copy of a letter addressed by me to the District Treasury Officer, Bangalore, with a copy of his reply on the subject of a defalcation in stamps which appears to have been committed by a vendor amounting to Rs. 6,455—8—0

My No. 3136, dated 30th September 1874.
His No. 405, dated 2nd October 1874.

The circumstances of the case must, I presume, have been reported to your Office, but my object in now addressing you is to bring to your notice the fact that, although the defalcation was discovered in March last, no report of it was made to this Office by the Deputy Commissioner, and none by the Treasury Officer until the latter, after three calls, submitted a report on the 25th September, and I am not aware if the Chief Commissioner has even now been apprized of it.

2. The Treasury Officer was especially blame-worthy in having rendered erroneous returns of stamp papers, and probably court fee labels, to this Office since March 1874, shewing the balances intact, whereas he was aware throughout this period that there was in reality a large deficiency. That the omission was intentional is apparent from the Treasury Officer's letter No. 405 of 2nd instant, where he attempts to defend it by stating that "there was no instruction to that effect and it was intended to write it off." This Office got the first clue to the defalcation in the examination of the deposit accounts in ordinary course in July last, when two of the recoveries made from the sureties were found to have been credited.

Note.—The remark in a separate statement of old receipt stamps, referred to by the Treasury Officer, was as follows referring to a small balance of Rs. 3—12—0.

"This was part of the supply supplied to vendor Srinivas Rao, who has absconded himself; measures have been adopted for the recovery of the sum due by the vendor from his surety."

3. There is another circumstance which appears to have indicated a desire to keep this Office in ignorance of the facts of this important case as long as possible and ignore its right to enquiry. Although I called on the 8th July for "a report of the circumstances of the case and whether the amount realized covered the liability of the stamp vendor," and though I sent two urgent reminders, on the 17th August and 28th August, the Treasury Officer did not think fit to notice my enquiries till 31st August, when he merely stated (in his docket No. 271,) that "he expects that the whole of the money payable to Government by sureties of the run-away vendor will be paid before the middle or end of next month, when he will submit the report which is delayed therefor. If, as he expects, the money is not realized, within the time named, a report as called for will without delay be submitted." On receipt of this letter I addressed the Treasury Officer in a docket No. 2674 of 3rd September, pointing out that "an immediate report was required of the facts of the case which had already transpired" with the additional remarks as per margin. The Treasury Officer's report came to hand at last, but not till the 25th September, though dated the 18th. I enclose a copy of paras 1 to 5. There are three more paras of considerable length which do not bear on the present reference.

"Also whether he has obtained the orders of the Deputy Commissioner as to his proceedings, and to explain why immediate recovery from the sureties was not possible."

Proceedings of the Chief Commissioner of Mysore, General Department, 12th March 1875.

4. I regret to be compelled thus to bring the conduct of the Treasury Officer Mr. P. N. Púrnaiya your notice, but I had hoped that, from the letters I had addressed to him on the subject of this defalion, he would have perceived that it was his duty to have at least rendered true accounts to this Office, n if he was ignorant of the well known obligation of a Treasury Officer to report to it at once any loss money, stamps, &c., for which he is responsible and has to account. His letters appear to me ever to evince his complete satisfaction as to the propriety of the course he adopted, and I have little ubt that you will issue such instructions as may rectify this erroneous view of his duties as a Treasury icer.

I would in conclusion remark that, although the defaulting vendor received his supplies of stamps ect from the District Treasury, no effort appears to have been made either by the Treasury Officer or District Treasurer to recall the large quantity of stamps which appear to have been retained by the aulter for upwards of four years. The Treasurer cannot be acquitted of his responsibility, and I beg it he may be called upon to explain his apparent neglect of his duties which were laid down in my cular No. 330 of 6th November 1865. It was his business to issue supplies to the vendors, examine ir accounts and see that they are duly kept up, and had he performed it with ordinary care and digence the defalcation would have been discovered sooner if not altogether prevented.

From the Deputy Accountant General, Mysore, To the Commissioner, Nundydroog Division,
No. 3506, dated Bangalore, 26th October 1874.

With reference to my letter No. 3298, dated 8th instant, regarding a defalcation on the part of a mp vendor, attached to the Bangalore District, named Srinivas Rao, to the amount of Rs. 6,455—8—0, I have the honor to state that the Treasury Officer has in * letters No. 456 & 457 of the 22nd instant reported defalcations on the part of two other vendors named as per margin. Raghavendra Rao is said to have absconded April last or earlier, and his sureties have not yet made good the value of the stamps in his possession. nkatraya Chetti would appear to be still at Bangalore, but the amount due by him has not yet been ized. A fourth vendor named Subbanna is also said to be absent without leave and the state of his ounts is not known.

(Copies annex vi.)
Raghavendra Rao, Rs. 1,930—10—0
Venkatraya Chetti, Rs. 467—15—0

These facts as reported by the Treasury Officer indicate lax supervision on the part of the Treasury icer and neglect of duty on that of the Treasurer, whose special business it is to examine the vendors' ounts and stock balances as I have already remarked in my letter No. 3298. The state of things ich has been brought to light after the delay of about half a year is of so serious a character that I ist beg your interposition with a view to your insisting on the immediate recovery of the dues of Gonment and the appointment of trustworthy men in place of the defaulters. The Treasury Officer ld certainly not re-instate Venkatraya Chetti as he proposes to do, since that vendor has failed to duce the amount of the stamps which he states were sold.

I beg to be favored with any reply you may desire to offer with reference to my letters No. 3298. the present one at an early date, as I am desirous of reporting on the matter to the Chief Commissioner.

From the Commissioner of the Nundydroog Division, To the Deputy Accountant General in Mysore,
No. 141, dated Bangalore, 28th November 1874.

Referring to my letter No. 122 of the 31st ultimo, I have the honor to forward a further report on defalcations of certain stamp vendors who took their supplies from the Bangalore District Treasury.

2. The enclosed letter from Mr. Ananda Rao, the Officer at present in charge of the District asury, received through the Deputy Commissioner of the Bangalore District, shews in full detail the asures adopted for the recovery of outstandings from the several sureties of the absconded vendors.

3. The result may be summarized as follows.—

Vendor Srinivas Rao.—This man's liabilities amounted to Rs. 6,455—8—0. The whole of this unt has been realized with the exception of Rs. 330, which is however secured by a bond for Rs. 500 the possession of the Deputy Commissioner; and a question having arisen with reference to the disal of this security, an order has been issued from this Court directing its immediate sale.

Proceedings of the Chief Commissioner of Mysore, Financial Department, 31st March 1875.

MUNICIPALITY OF BOWRINGPET.

Budget Statement No. II.—Statement of Original Works proposed to be constructed from Municipal Funds during the year 1875-76.

1	2	3	4	5	6
No.	Nature of Work.	Amount of Estimate.	Computed Expenditure up to 31st March.	Proposed to be spent from 1st April to 31st March.	Remarks.
	Construction of V shaped drains	85	...	85	

MUNICIPALITY OF KOLAR.

	Construction of V shaped drains	800	...	800
	Dust Bins	200	...	200
	Total.....	1,000	...	1,000

No. 9532—Finl. 721, dated Bangalore, 31st March 1875.

Order.—The Officiating Chief Commissioner sanctions the Budget Estimates as prepared and submitted by the Deputy Commissioner.

2. Owing to the increase in the amount of cash balance, and the absence of any provision in the Budget for works even of an ordinary nature, except in the case of one or two towns, Mr. Gordon is inclined to believe that there has been a tendency to hoard money which ought to be spent upon works of an extraordinary or of a reproductive character. The attention of the Deputy Commissioner should be drawn to this point.

3. A sum of Rs. 13—8—0 has been debited to each of the 11 Municipalities in the District to meet the cost of establishment under "Head Office charges" sanctioned in this Office No. 7446—272 of the 18th February 1875.

4. Referring to the orders noted in the margin, the Deputy Commissioner of Kolar should be directed not to apply for grants-in-aid from Local Funds General in favor of Municipalities when there is a cash balance at their credit; and in all future applications the amount of balance should invariably be stated.

No. 6095—4, dated 24th December 1874.
„ 8435—5, dated 11th February 1875.

H. WELLESLEY,
Secretary.

PART I.

GENERAL.

A.

PROCEEDINGS OF THE CHIEF COMMISSIONER OF MYSORE FOR THE MONTH OF MARCH 1875.

1	2	3	4	5	6
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3. The amount of the defalcation was originally Rs. 9,133—15—0, and of this the Commissioner informs me in his letter No. 141, dated the 28th ultimo, Rs 6,648—3—0 have been recovered, leaving a balance of Rs. 2,485—12—0 to be made good. He adds "It is impossible to tell at this stage of the proceedings what the ultimate loss will be."

4. The *defaulters were vendors who were licensed to sell stamps on the credit system giving personal and other securities approved of by the Deputy Commissioner of the District, and they perpetrated the frauds apparently by selling the stamps without paying the proceeds into the Treasury and finally absconding. The Treasury Officer for the time being (Mr. P. N. Púrnaiya) states that "from the records he learns that the vendors' accounts ending 30th September 1873 were examined and found correct." The Head Accountant affirms that such examinations did take place regularly, and after further enquiry, I learn from Mr. Ananda Rao, the present Treasury Officer, who writes on information given by the Head Accountant, that the examination of the stock in October 1873 was made not in the presence of the Treasury Officer but in the Treasury Office by the Head Accountant, who afterwards reported to the Treasury Officer that the stock of the three vendors was found to be correct. Hence we must conclude either that the stamps which were not forthcoming at the next half-yearly examination in April 1874 were sold in the interval, or that the previous half-yearly examination was an imperfect one. As the examination was not made in the presence of the then Treasury Officer, Mr. T. Kitto, I apprehend that the Head Accountant's report was unreliable, especially as Mr. Púrnaiya has stated (in his letter of the 18th September 1874, para 6,) that one of the vendors, Srinivas Rao, was permitted to retain a large stock of about 6,000 Rs. worth for nearly four years. The Head Accountant's conduct under these circumstances appears to me to be open to grave suspicion, and I would recommend that he may be removed to some other post unconnected with the Treasury.

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The circumstances of the case must, I presume, have been reported to your Office, but my object in now addressing you is to bring to your notice the fact that, although the defalcation was discovered in March last, no report of it was made to this Office by the Deputy Commissioner, and none by the Treasury Officer until the latter, after three calls, submitted a report on the 25th September, and I am not aware if the Chief Commissioner has even now been apprized of it.

2. The Treasury Officer was especially blame-worthy in having rendered erroneous returns of stamp papers, and probably court fee labels, to this Office since March 1874, shewing the balances intact, whereas he was aware throughout this period that there was in reality a large deficiency. That the omission was intentional is apparent from the Treasury Officer's letter No. 405 of 2nd instant, where he attempts to defend it by stating that "there was no instruction to that effect and it was intended to write it off." This Office got the first clue to the defalcation in the examination of the deposit accounts in ordinary course in July last, when two of the recoveries made from the sureties were found to have been credited.

Note.—The remark in a separate statement of old receipt stamps, referred to by the Treasury Officer, was as follows referring to a small balance of Rs. 3—12—0.

"This was part of the supply supplied to vendor Srinivas Rao, who has absconded himself; measures have been adopted for the recovery of the sum due by the vendor from his surety."

3. There is another circumstance which appears to have indicated a desire to keep this Office in ignorance of the facts of this important case as long as possible and ignore its right to enquiry. Although I called on the 8th July for "a report of the circumstances of the case and whether the amounts realized covered the liability of the stamp vendor," and though I sent two urgent reminders, on the 17th August and 28th August, the Treasury Officer did not think fit to notice my enquiries till 31st August, when he merely stated (in his docket No. 271,) that "he expects that the whole of the money payable to Government by sureties of the run-away vendor will be paid before the middle or end of next month, when he will submit the report which is delayed therefor. If, as he expects, the money is not realized, within the time named, a report as called for will without delay be submitted." On receipt of this letter I addressed the Treasury Officer in a docket No. 2674 of 3rd September, pointing out that "an immediate report was required of the facts of the case which had already transpired" with the additional remarks as per margin. The Treasury Officer's report came to hand at last, but not till the 25th September, though dated the 18th. I enclose a copy of paras 1 to 5. There are three more paras of considerable length which do not bear on the present reference.

"Also whether he has obtained the orders of the Deputy Commissioner as to his proceedings, and to explain why immediate recovery from the sureties was not possible."

Proceedings of the Chief Commissioner of Mysore, General Department, 12th March 1875.

4. I regret to be compelled thus to bring the conduct of the Treasury Officer Mr. P. N. Púrnaiya to your notice, but I had hoped that, from the letters I had addressed to him on the subject of this defalcation, he would have perceived that it was his duty to have at least rendered true accounts to this Office, even if he was ignorant of the well known obligation of a Treasury Officer to report to it at once any loss of money, stamps, &c., for which he is responsible and has to account. His letters appear to me however to evince his complete satisfaction as to the propriety of the course he adopted, and I have little doubt that you will issue such instructions as may rectify this erroneous view of his duties as a Treasury Officer.

I would in conclusion remark that, although the defaulting vendor received his supplies of stamps direct from the District Treasury, no effort appears to have been made either by the Treasury Officer or the District Treasurer to recall the large quantity of stamps which appear to have been retained by the defaulter for upwards of four years. The Treasurer cannot be acquitted of his responsibility, and I beg that he may be called upon to explain his apparent neglect of his duties which were laid down in my Circular No. 330 of 6th November 1865. It was his business to issue supplies to the vendors, examine their accounts and see that they are duly kept up, and had he performed it with ordinary care and intelligence the defalcation would have been discovered sooner if not altogether prevented.

From the Deputy Accountant General, Mysore, To the Commissioner, Nundydroog Division,
No. 3506, dated Bangalore, 26th October 1874.

With reference to my letter No. 3298, dated 9th instant, regarding a defalcation on the part of a stamp vendor, attached to the Bangalore District, named Srinivas Rao, to the amount of Rs. 6,455—8—0, I have the honor to state that the Treasury Officer has in * letters No. 456 & 457 of the 22nd instant reported defalcations on the part of two other vendors named as per margin. Raghavendra Rao is said to have absconded in April last or earlier, and his sureties have not yet made good the value of the stamps in his possession. Venkatraya Chetti would appear to be still at Bangalore, but the amount due by him has not yet been realized. A fourth vendor named Subbanna is also said to be absent without leave and the state of his accounts is not known.

* (Copies annex d.)
Raghavendra Rao, Rs. 1,930—10—0
Venkatraya Chetti, Rs. 467—15—0

These facts as reported by the Treasury Officer indicate lax supervision on the part of the Treasury Officer and neglect of duty on that of the Treasurer, whose special business it is to examine the vendors' accounts and stock balances as I have already remarked in my letter No. 3298. The state of things which has been brought to light after the delay of about half a year is of so serious a character that I must beg your interposition with a view to your insisting on the immediate recovery of the dues of Government and the appointment of trustworthy men in place of the defaulters. The Treasury Officer should certainly not re-instate Venkatraya Chetti as he proposes to do, since that vendor has failed to produce the amount of the stamps which he states were sold.

I beg to be favored with any reply you may desire to offer with reference to my letters No. 3298, and the present one at an early date, as I am desirous of reporting on the matter to the Chief Commissioner.

From the Commissioner of the Nundydroog Division, To the Deputy Accountant General in Mysore,
No. 141, dated Bangalore, 28th November 1874.

Referring to my letter No. 122 of the 31st ultimo, I have the honor to forward a further report on the defalcations of certain stamp vendors who took their supplies from the Bangalore District Treasury.

2. The enclosed letter from Mr. Ananda Rao, the Officer at present in charge of the District Treasury, received through the Deputy Commissioner of the Bangalore District, shews in full detail the measures adopted for the recovery of outstandings from the several sureties of the absconded vendors.

3. The result may be summarized as follows.—

Vendor Srinivas Rao.—This man's liabilities amounted to Rs. 6,455—8—0. The whole of this amount has been realized with the exception of Rs. 330, which is however secured by a bond for Rs. 500 in the possession of the Deputy Commissioner; and a question having arisen with reference to the disposal of this security, an order has been issued from this Court directing its immediate sale.

Proceedings of the Chief Commissioner of Mysore, General Department, 12th March 1875.

Raghavendra Rao.—This vendor's liabilities stood at Rs. 1,939—10—0, of which Rs. 500 have been realized from one of the securities (Narnappa). The property of a second security (Gopalaiya) has been attached, and will be sold to the extent of his security, Rs. 500. The value to be placed on Vasantachari's surety of Rs. 1000, on behalf of Raghavendra Rao, is still very doubtful, as will be seen from the Treasury Officer's letter, but a further report will be submitted regarding this individual when the statement called for from the taluk authorities has been received.

Subbanna.—This man died at Bangalore on the 30th October. On examination, his box was found to contain stamp and cash to the amount of Rs. 22—11—0 only, together with a pair of bangles of trifling value. His liabilities stand at Rs. 738—13—0 which, minus Rs. 22—11—0, will have to be recovered from his brother-in-law and surety, Srikantaiya, Shanbhog of Tavarekere, who stood personal security for the deceased to the extent of rupees one thousand. Should he fail to make good the amount by the expiration of the time allowed by the Assistant Commissioner, the necessary proceedings will be taken against his property.

4. From the foregoing it will be seen that out of aggregate defalcations to the extent of Rs. 9,133—15—0, Rs. 6,648—3—0 have been recovered, leaving a balance of Rs. 2,485—12—0, which has still to be made good, but it is impossible, at this stage of the proceedings, to tell what the ultimate loss will be.

5. With reference to these defalcations, I beg to inform you that I have had the Treasurer up before me, and he pleads (and with some justification I think) that he thought under the terms of paras 7 and 8 of your Circular No. 330 of the 6th of November 1865, after he came to understand accurately the terms of the Circular, that he was fulfilling his duties to the letter, when 1stly, he made certain that stamps not in excess of the securities were issued; 2ndly, when he periodically examined the securities entrusted to his care; 3rdly, when he learnt that the stamp vendors' accounts were correctly sent in; and 4thly, when he ascertained that stamps of large value were not unnecessarily retained in the vendors' hands. He states moreover that he did not understand that it was his duty to examine any stock in hand, excepting that which was immediately under his own charge; and on a careful perusal of your Circular, it seems to me that he was to some extent justified in drawing the inference that this examination of vendors' stock in hand was the duty of *the Officer in charge of the Treasury*, on whom you specially placed responsibility in such matters, and who should undoubtedly have watched and controlled the outlying expenditure; and it was in this respect, and also in his unaccountable non-appreciation of the importance and seriousness of the defalcations, that I think Mr. Purnaiya failed in his duty, and if any one is to be made liable for ultimate loss, I think the burden should fall on him.

6. These cases will doubtless form a valuable as well as a startling lesson to the Officers in charge of Treasuries; but I would most strongly urge for your consideration the advisability of obviating altogether the chance of such mishaps hereafter, by the introduction of the cash system. I believe that numbers of men will be ready to come forward and make cash purchases, they will get a higher percentage, Government will be safe, and half the accounts now kept, and the system of personal and tangible securities can be at once and for ever abolished.

7. I would not, as suggested by Mr. Ananda Rao, make even the Small Cause Court vendor an exception to the rule.

From the Treasury Officer, Bangalore District, To the Deputy Commissioner, Bangalore District, Account Department, No. 507, dated Bangalore, 12th November 1874.

I beg to reply to your docket No. 1140, dated 5th instant, desiring me to report the result of measures taken to recover outstandings against the absconded stamp vendors up to date, and to submit my opinion as to the remissness of the Treasurer in the examination of vendors' stock alleged by the Deputy Accountant General.

2. First, as to absconded vendor Srinivas Rao. His liabilities amounted to Rs. 6,455—8—0. This amount was distributed over his three sureties in the proportion of the amount of their respective securities; and all but Rs. 330 have been recovered. This balance stands against surety Ranga Rao, and measures for the recovery thereof are pending a decision by higher authorities of the question of the amount of his security.

3. Next, as to absconded vendor Raghavendra Rao. His liability amounts to Rs. 1,939—10—0, minus the value of stock, &c., recovered from his box found at his place of vend. What this latter amounts to cannot now be definitely determined. The Amildar has reported that stamps to the value

of Rs. 54 and odd and a few sundry things were found in his box. Application will separately be made that these latter may be sold. Meanwhile taking Rajavendra Rao's liabilities at Rs. 1,939—10—0 they stand distributed among the three sureties as shewn below :—

		Amount and nature of security.	Proportionate liability.
Narnappa	... Treasury Gumasta, Kolar District.	Rs. 500, personal security ...	484 14 6
Gopalaiya	... Shanbhog of Bidarhalli, Hoskote Taluk	Rs. 500, personal security ..	484 14 6
Vasantachari	... Of Divati Ramanhalli, Jodi village, Bangalore Taluk ...	Rs. 1,000, personal security...	969 13 0
			1,939 10 0

of these, the first, Narnappa, was evading payment, and at my solicitation, a warrant issued from your Office just before the holidays. Narnappa has since paid up the full amount of his security, *viz.*, Rs. 500. A portion of this will hereafter have possibly to be refunded. With regard to surety Gopalaiya, after several orders and reminders went to Hoskote, intimation was but yesterday received to the effect that his property had been attached, and I have in a separate communication solicited that orders might issue to the Amildar of Hoskote for selling the property to the extent of Rs 484—14—6. A portion of this will also possibly have to be remitted when the value of recoveries from the absconded vendor's box is determined. The case of the third surety is however *bad*. On the 26th October, the Amildar of Bangalore Taluk wrote to say that having ordered the Town Koval to attach Vasantachari's movable property, and the Shekdar to attach his immovable property being his share in the jodi village of Divati Ramanhalli, the former reported that no movable property could be found, and the latter that the surety's share in the jodi village was not definite and that no one could give the exact amount of his property. The Amildar added that he had warned the Shekdar to find out the surety's share and to send up the jafti patti, and promised to send up a full report on the receipt thereof. I awaited this for a few days and then sent a reminder to the Amildar desiring prompt action. Vasantachari's security was originally accepted on a report from the Bangalore Taluk as to his solvency. I have therefore desired the Amildar also to report as to how Vasantachari's solvency being then testified to, he is now reported insolvent, and as to who is responsible for the former. The matter now stands at this stage.

4. Third, as to vendor Subbanna. He left the place without previously obtaining leave, but reporting to this Office to say that urgent domestic business called him to Tavarekere in Magadi. He subsequently returned to Bangalore, but died on the 30th October. The Amildar was desired on the same day to take possession of any box and stamps which Subbanna may have left at his place of vend. These recoveries have been of small value worth Rs. 22—11—0, as shewn in the margin, together with a pair of silver bangles which the Amildar estimates at Rs. 5½. A separate application will be submitted for the sale of the bangles, and the stamps when received will be credited. Meanwhile, Subbanna's liability stands at Rs. 735—13—0, and the amount has to be recovered from Srikantaiya, Shanbhog of Tavarekere in Magadi Taluk and brother-in-law of the deceased vendor who stood personal security to the extent of Rs. 1,000. On Sunday, the 1st instant, I sent notices in duplicate to the Amildar of Magadi to be served upon Srikantaiya. He has not yet reported of the notices being served. I allowed the surety 15 days' time, when this expires I shall have to solicit a resort to harsh measures.

	Rs.	As.	P.
Stamps	10	4	0
Cash	12	7	0
	22	11	0

5. The Deputy Accountant General's letter to the Commissioner of the Division, enclosed in your docket under reply, adverts to the case of a fourth stamp vendor Venkatraya Chetti, dwelt upon in this Office letter No. 456, dated 22nd October, attached to the Deputy Accountant General's letter. When Venkatraya Chetti's stock was examined by Mr. Pannaya, there was a deficiency of Rs. 467—15—0; and as the vendor's surety had died, the balance of stock was kept in deposit in the Treasury and the vendor promised to make good the deficiency next day. The deficiency has been so made good since. Venkatraya Chetti desiring to be permitted to become a cash vendor, I addressed you soliciting the requisite license. No doubt, there was a delay of 13 days or so, but Venkatraya Chetti attributed to illness, and when I saw him on the 31st, he looked ill. There is, however, no satisfactory reason why he should not have sent the money over, although he could not come personally. But understanding that he is a respectable merchant, and as it was a cash vendor that he desired to become, I applied for the requisite license, and allowed him to purchase a supply of stamps for Rs. 25, in anticipation of the license being granted. But in the face of the Deputy Accountant General's objection to his re-entertainment, I will not again allow him to purchase as a vendor unless I receive final orders to that effect.

6. Lastly, as to the alleged failure of duty on the part of the Treasurer. From para 5 of the Deputy Accountant General's letter, No. 3298, dated 8th October 1874, to the Commissioner of the Division, it would appear that the Treasurer is in fault, 1st, in not having examined the accounts of vendors and

seen that they were duly kept up, and 2ndly, in not having recalled the large quantity of stamps in the hands of the vendors; both together constituting a neglect of his duties prescribed in Deputy Accountant General's Circular No. 330, dated 6th November 1865. As to the 1st point, the Treasurer was called upon for an explanation in accordance with your No. 1041, dated 17th October 1874. The Treasurer stated that the practice in this District has all along been for the Head Accountant alone to examine the accounts under the directions of the Treasury Officer, the Treasurer having no connection therewith; and that he had not been kept informed of the provisions of the Deputy Accountant General's Circular already quoted, which, he stated, he came to be aware of for the first time when the explanation was called for. This explanation was submitted to you, and you directed that references, if any, should be looked into and that you should be reported why it was that the Circular of 1865 was not communicated to the Treasurer. You added that if the Circular was published in the Gazette in Kanarese, it was the Treasurer's duty to have made himself acquainted with it. On a reference to the *original of the Circular above quoted, which, by the way, is antecedent to the time when the *Mysore Gazette* came into existence, I find on it a note of instructions by Captain Ludlow, of which one is that the Treasurer should be informed minutely of the contents of the Circular. The Head Accountant says that this was attended to in common with the other instructions. The Treasurer, however denies this. But seeing that some of the provisions of the Circular have been attended to by the Treasurer, such as the keeping of registers in the prescribed forms, it would appear legitimate to infer that he was informed of the contents of the Circular although he does not remember it. But I would respectfully draw attention to the fact that vendors' stock and accounts *were* regularly examined half-yearly though not by the Treasurer, yet either by the Treasury Officer himself or by the Head Accountant under his orders, and it appears that accounts and stock were always correct. In this state of things the *hypothesis* which suggests itself as *possible* is that Srinivas Rao did not enter in his accounts stamps which he had sold and the proceeds of which he appropriated to himself, but managed to have his stock up to the balance shewn in his accounts by borrowing the deficiency from other vendors for the time; a dodge for which the circumstance that the stock of all the vendors was not simultaneously examined might have afforded facilities. At any rate it is clear, as stated by Mr. P. N. Purnaiya in this Office No. 375, dated 18th September, that to keep the stock in the hands of vendors within the amount of their respective securities seems to have been the sole precaution adopted and thought sufficient. With regard to point 2, *viz.* that the large quantity of stamps in the hands of vendors were not recalled, I beg to draw attention to the explanation of the Head Accountant hereto annexed in original. Under the circumstances mentioned therein it does not appear to have been possible to withdraw unsold stock in the absence of express orders to that effect.

*Hereto annexed.

7. I may take this opportunity to report particulars regarding credit vendors as they are at present. The vacancies created by absconded vendors Srinivas Rao and Raghavendra Rao have been filled up by cash vendors. That caused by the death of Subbamma has not yet been filled up. I have recommended the transfer of cash vendor Narayin Rao at Arlepet, to Subbamma's place, and if this be sanctioned, I propose filling up Narayin Rao's place also by a cash vendor.

8. Of the remaining 7, who were credit vendors when this Office No. 456, dated 22nd October, was addressed to the Deputy Accountant General, one named Nanjundavadhani has become a cash vendor, the requisite license having been received from your Office. Another named Venkatasami Modaliar, having of his own accord adjusted his accounts with the Treasury, has applied for a cash vendor's license also. His application has been separately submitted for kind compliance. A third named Sham Rao, is vendor at Kengeri; his surety was unwilling any longer to stand security and I therefore desired him to present himself and adjust his accounts. This he did yesterday, and has also applied to become a cash vendor. His application was also submitted for your kind compliance. A fourth is Venkatraya Chetti, whose application for a cash vendor's license was submitted to you, but has been returned with a note that this my report is awaited. I solicit final orders with reference to para 5 above.

9. There then remain 3 vendors on the credit system. Of these one is Mahomed Husen, vendor in the Cantonment. His surety stands personal security for Rs. 1,000; but the Sar-Amin having reported that the surety may be trusted for Rs. 700, only, I have ordered Mahomed Husen to present himself personally with his stock and accounts at once to receive instructions from me. He had but a few days prior to the date of the Sar-Amin's report, promised to become a cash vendor next month. The stock with Mahomed Husen is to the value of Rs. 656, in round numbers.

10. A second is Danakoti Modaliar who is reported by the Sar-Amin to have practically ceased to vend, having left Bangalore some months since and settled at Hassan. His surety stands personal security for Rs. 1,000; but the value of stock at Danakoti Modaliar's credit is but Rs. 5 in round numbers. Notices have been issued upon him and his surety through the Sar-Amin for the return of the papers or payment of their value.

Proceedings of the Chief Commissioner of Mysore, General Department, 12th March 1875.

11. The fourth and last vendor is Venkatappa Chetti. He vends at the Small Cause Court. His surety stands personal security for Rs. 1,500, and his Mutchalika was accepted and lodged in the Small Cause Court. The surety who is reported to be a wealthy and respectable merchant represented to the Amildar that Venkatappa Chetti is a paid vendor, drawing a fixed allowance of 30 Rs. a month, that he keeps no stock himself, but that the balance after each day's sales is deposited every evening in the Chief Commissioner's Treasury, that therefore any thing more than a personal security for the man was unnecessary; but that if it be insisted upon, he would pledge deeds belonging to a house or other immovable property of his in the Pete. On the Amildar's report to me of this representation, I have suggested to the Amildar that genuine bonds to the full value of Rs. 1,500 should be pledged; and I beg that if this be approved, the Officers of the Small Cause Court may be desired to have the surety pledge these bonds. If it could also be made a standing rule that stamps should be sold by the paid vendor of the Small Cause Court under the immediate supervision of the Treasurer in the Chief Commissioner's Treasury as is reported to be the practice, such an arrangement cannot be undesirable. Receipt stamps and court fees labels to the value of Rs. 1,487 are to the credit of Venkatappa Chetti on this date.

12. The enclosures of your docket under reply are herewith respectfully returned.

From the Secretary to the Chief Commissioner of Mysore, To the Commissioner, Nundydoorg Division, No. 7094, Genl 1531, dated Bangalore, 4th January 1875.

In the above letter, the Deputy Accountant General brings to notice certain irregularities in the Bangalore District Treasury, whereby a serious defalcation in Mysore stamps was discovered.

2. The first point which requires explanation is whether the statement made by the Head Accountant to Mr. Ananda Rao, that the examination of stock in October 1873, when Mr. Kitto was in charge, was conducted, not by the Treasury Officer, but by the Head Accountant, is correct. This the Commissioner of Nundydroog will be good enough to ascertain from Mr. Kitto, and report to this Office.

3. So far as the Chief Commissioner can judge from the papers submitted for his perusal, there can be no doubt that the Head Accountant and Treasurer are, conjointly with Mr. Kitto, responsible for any irregularity that then occurred, and that the Treasurer is further open to the strong opinion recorded against him by the Deputy Accountant General.

4. Mr. Púrnaiya, who was in charge of the Treasury when these defalcations were first discovered, has clearly erred as to the duty and responsibility of the Treasury Officer in such a case, and his conduct will be noticed when the matter is finally disposed of.

5. The absence of any effort on the part of the District Officers to put the Police on the track of the absconding vendors demands enquiry, which the Commissioner will be good enough to institute.

From the Officiating Commissioner, Nundydroog Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. G. 300, dated Bangalore, 2nd March 1875.

With reference to Chief Commissioner's Proceedings and Order No. 7094—G. 1531 of the 4th January last, relating to the responsibility attaching to certain Officers in connection with the recent defalcation in stamps by vendors attached to the Bangalore District Treasury, I have the honor to submit for the Officiating Chief Commissioner's information copy of a further report on the subject (with special reference to paras 3 and 5 of the Order above quoted) from the Deputy Commissioner of the Bangalore District, with a report (in original) from Mr. Ananda Rao.

2. The report from Mr. Kitto has not reached this Office as yet.

From the Deputy Commissioner, Bangalore District, To the Commissioner, Nundydroog Division, No. 1155, dated Bangalore, 26th February 1875.

I have the honor to acknowledge your letter No. 978 of 18th January last, giving cover to the Chief Commissioner's Proceedings No. 7094—1531, dated 4th idem, and calling for a report on the points adverted to therein.

2. As desired, I sent the Proceedings to Mr. Assistant Commissioner Kitto who has, I understand, submitted his explanation through the Superintendent of Inam Settlements.

Proceedings of the Chief Commissioner of Mysore, General Department, 12th March 1875.

3. The terms of para 3 of the Chief Commissioner's Order seemed to invite the submission of any remarks which it might be desired to offer in exculpation of the conduct of the Treasurer and Head Accountant, in respect of the criticisms contained in the Deputy Accountant General's letter to the Secretary No. 4226 of 11th December 1874, and this explanation is afforded in the accompanying *letter addressed to me by the Treasury Officer, and which I beg to forward in original, for submission to the Chief Commissioner.

*No. 725, dated 25th February 1875.

4. I have no wish to add to the already bulky correspondence on this subject, and have only to remark that I agree generally with Mr. Ananda Rao in the opinions he has expressed, excepting as regards the Treasurer. The retention of the larger stamped papers with the vendors was no doubt objectionable, but while the aggregate amount was covered by the securities taken, there was no reason at the time probably for suspecting that Government could suffer from this cause. All the facts which have transpired in connection with this occurrence however would seem to me to indicate some laxity on the part of the District Treasury Department, and I cannot but think that if the Treasurer had shewn due vigilance at all times, the deception that was practised by the stamp vendors at the half-yearly examination of stock would have been detected, before matters reached a crisis, as they ultimately did, when two stamp vendors absconded and two others shewed a deficit in their stock. The difficulties that have attended the recovery of the value of the lost stamps from the securities are in some measure accidental, but not wholly so, and the circumstances which have been already reported in connection with some of the documents accepted by the Treasury, will have shewn that the matter had not received the attention it deserved. Mr. Garudachari has long enjoyed the confidence of the Officers of Government as an official of much worth and integrity, and there is nothing in the present circumstances that can, I think, diminish that confidence. The recent events have shewn, however, that while all the ordinary duties of the Treasurer have been duly discharged, there were matters lying outside his current duties which needed his attention.

5. Para 5 of the Chief Commissioner's Order under reference mentions "the absence of any effort on the part of the District Officers to put the Police on the track of the absconding vendors" as demanding enquiry and explanation.

6. Although the occurrences did not take place when I was in charge of the District, I am willing to accept the responsibility of the omission, for when they subsequently came under my notice, I took no steps to arrest the vendors. In explanation I have to state that the acts of these vendors as between them and Government did and do not seem to me to involve a criminal offence of which I could take notice *mero moto*. The offence was one of criminal breach of trust; but all the arrangements entered into by Government with the vendors shew that the element of trust was wholly wanting. As between the vendors and the securities, the offence had undoubtedly been committed, but it was only very recently that on the application of Rang Rao, one of the sureties of Srinivas Rao, that I have issued a warrant for the arrest of the latter individual. I think that it will be more evident that the offence committed by the vendors was not one for which they were necessarily liable to a criminal prosecution by Government if the circumstances of the case are taken into consideration. As observed by Mr. Ananda Rao in the accompanying letter, there is little reason to doubt but that, in 2 out of the 3 cases in question, the stamp papers taken by the vendor for sale were under the control, if not, in the possession of one or more of the sureties. This is a precaution that they would naturally take to guard their own interests. No prosecution could be undertaken therefore against the vendors alone; and while there was adequate security to protect the interests of Government, there could have been no advantage in making the vendor and his securities answer to a criminal charge, even if any such charge could lie against them.

7. These are the views upon which I have acted in the matter, but I may mention that, on the occurrence recently of a similar defalcation on the part of a credit stamp vendor at Dodballapur, Captain Magrath, who detected it, at once tried the vendor on a charge of "criminal breach of trust as a public servant," and sentenced him on conviction to 6 months' imprisonment. I am not prepared to state what view would be taken of this proceeding by the Appellate Court, if an appeal should have been made, and without stating that the conviction was illegal on such a charge, I should consider that although the punishment was well deserved, the legality of the sentence was doubtful.

From the Officer in charge of Treasury, Bangalore District, To the Deputy Commissioner, Bangalore District, No. 725, dated Bangalore, 25th February 1875.

I beg to acknowledge the receipt of your docket No. 1340, dated the 3rd instant, forwarding the correspondence noted in the *margin on the subject of the recent embezzlement of stamps by three defaulting vendors, and calling upon me for any remarks which I may wish to offer with reference to the opinion expressed in para 3 of the Chief Commissioner's Order. This opinion holds the Treasurer and Head Accountant conjointly with

*1. Deputy Accountant General's letter No. 4226, dated 11th December 1874, to the Secretary to the Chief Commissioner. Order thereon No. 7094—1531, dated 4th January 1875.
2. Commissioner's letter to the Deputy Commissioner, No. 978, dated 19th January 1875.

Mr. Kitto (the then Treasury Officer) responsible for any irregularity that may have occurred, and the Treasurer further open to the strong censure recorded by the Deputy Accountant General. The opinion is however qualified in a manner shewing that the subject has not been finally disposed of, and that it is yet open. I may therefore venture respectfully to submit a few facts and circumstances which I believe have a material bearing upon the question, and some of which so far as I am aware have not been brought to the notice of the adjudging authorities, the Deputy Accountant General included.

2. I may respectfully premise that in the matter of selling stamps through vendors who received their supplies on credit from the District Treasury, there were three precautions prescribed against fraud and consequent loss to Government, besides requiring adequate security from each such vendor. They were:—

First, that no vendor should be allowed credit in excess of the amount of his security

Second, that each vendor should regularly keep and furnish to the Treasury, certain accounts which formed a complete record of his transactions with the Treasury, and—

Third, that the stock in hand of each vendor should be examined, that is verified, with the accounts once in six months.

3. The responsibility of enforcing the first two precautions devolved upon the Treasurer, who, by Deputy Accountant General's Circular No. 330 of 1865, was strictly enjoined thereto; while that of adopting the third, devolved upon the Treasury Officer by Deputy Accountant General's Circular No. 708 of 1869, I beg to submit, that these precautions were all along adopted by the Treasurer and Treasury Officer respectively in the case of the three defaulting vendors, Srinivas Rao, Raghavendra Rao and Subbanna. The Treasurer saw that the prescribed accounts were regularly kept up by the vendors, and that they tallied with the Treasury accounts and their cash remittances, and that no vendor was given credit for more than what his security covered. He adopted the further precaution of opening a sort of ledger book in which the aggregate value of each vendor's stock at his credit was entered from time to time and the vendor's initials taken opposite each such entry. The stock in hand of each vendor was examined every half year under the orders of the Treasury Officer and was invariably found correct; what few stamps were on some occasions wanting to make up the stock as set forth in the Jadti patti, being entered in the daily chitta as sold subsequent to the date on which the patti was prepared. Thus, while the Treasurer secured the means of ascertaining, beyond all doubt, any particular vendor's liabilities on any given date, the Treasury Officer by his periodical verification of vendors' stock, rendered embezzlement without detection longer than six months, by any vendor, impossible. Thus, the spirit of the standing orders seems nowise contravened.

4. But the Deputy Accountant General animadverts, *first* on the remissness on the part of the Treasurer in not having recalled from the defaulting vendors stamps of large value which they retained unsold for a long time; *second* on the suspicious conduct of the Head Accountant in the examination of each vendor's stock with which the Treasury Officer entrusted him; and *third* on the conduct of the Treasury Officer Mr. Kitto in not having personally examined each vendor's stock. This last point is beyond my province to notice.

5. First, as to the remissness on the part of the Treasurer. No doubt it was Mr. Púrnaiya, the Treasury Officer himself, who first expressed a surprise that the precaution of withdrawing unsold stamps of large value had not been adopted. But I would nevertheless submit that the precaution was not quite so obvious or possible before, as it seems to be after, the default of the vendors. Each vendor had furnished security for large amounts, and so long as that security was deemed satisfactory by Government, there was no reason why each vendor should not be credited to the full extent thereof. When security to the extent of Rs. 7,300 was accepted from a single vendor, it cannot be that it was not meant that he should be trusted to that extent with papers of the smaller values alone, and with none of the higher. No doubt the former are in greater demand than the latter; but even to that demand there is a limit fixed by the number of vendors licensed to sell in the same town, and it cannot be that the latter are not in demand at all. Further, a vendor could make as much profit by selling a few stamps of the higher values as by selling infinitely more stamps of the smaller values. And it is therefore only natural that each vendor should like to have in readiness stamps of all permissable values, so that he may be able to meet a demand for any of the higher values whenever it may arise though rarely, and thus profit in a shorter time and with much less trouble than would be the case if he were tied down to the lower values alone. If this were not the case, I submit there was no necessity for any vendor tendering, or Government accepting, such heavy securities. I would add that these are not mere imaginary considerations which kept the Treasury officials aloof from adopting the precaution in question. From the Head Accountant's explanation submitted with my letter No. 507, dated 12th November 1874, you will have observed that in one or two instances the precaution was mooted, but the vendors protested,

and it seems to me with much reason. If with this circumstance the fact be noted, that while the standing orders do not prescribe the precaution in question, the general tenor of the Deputy Accountant General's Circulars Nos. 330, 708, and 807 (the three principal orders respecting stamp vendors) is to limit the value of stock with each vendor to the amount of his security alone, and no more, it would appear that the remissness, if remissness there was, assumes very narrow proportions. And after all what were the numbers of the stamps of higher values which each vendor had. The accompanying statement would shew, at a glance, that although the aggregate *value* was large, the *numbers* of stamps of the higher values were small, and the aggregate value itself well within the amount of security. If notwithstanding the foregoing considerations, the authorities be of opinion that the precaution was a reasonable one and should have been adopted, I would beg it to be observed, that it was one which escaped not the Treasurer alone but the Head Accountant, and a series of Treasury Officers; for these had as good (though not as frequent) opportunities as the Treasurer for adopting the precaution in question.

6. Second, as to the suspicious conduct of the Head Accountant. If I understand the Deputy Accountant General's opinion aright, this does not consist in the Head Accountant having done a duty which by the rules devolved upon the Treasury Officer, for it is evident that what he did, he did at his immediate master's bidding. But he is suspected of having abused the confidence reposed in him by Mr. Kitto by falsely reporting that each vendor's stock was correct in October 1873. The Deputy Accountant General argues that, inasmuch as the Head Accountant reported that the stock was correct in October 1873, it follows "either that the stamps which were not forthcoming at the next "half-yearly examination in April 1874 were sold in the interval, or that the previous half-yearly exa-"mination was an imperfect one;" that the former alternative is improbable "as Mr. Furnaiya has stated "that one of the vendors, *viz.*, Srinivas Rao, was permitted to retain a large stock of about Rs. 6,000 worth "for nearly four years," and that therefore the latter alternative is the true one, especially as the Head Accountant did not examine the stock in the Treasury Officer's presence. With all deference and respect, I beg to submit first that these are not the only two alternatives in the case, a number of little circumstances which have not been before the Deputy Accountant General, pointing, as you are aware, to a third and totally different hypothesis; and second, that there are other facts and circumstances which strongly tend to exculpate the Head Accountant altogether. In the first place no vendor would have ventured to come up with a deficient stock to the Treasury for the purposes of examination. If he had appropriated to himself the proceeds of any stamps he sold, he would have taken care either to have paid up such amount, and thus squared his accounts previous to such examination of stock, or to have borrowed the deficient stamps from another vendor for the occasion, a dodge perfectly feasible as I have submitted in a previous letter. In the second place the stock was examined, and the stamps counted, though not in the presence of the Treasury Officer, yet in the Treasury Office room, where the space being limited all the clerks and accountants are crowded together. In the third place the stock was not examined exclusively by the Head Accountant, but he associated with him other subordinates, *viz.*, some of the Treasury Officials and Gollars who counted part of the stock. These officials and Gollars corroborate the Head Accountant's statement. In the fourth place, there was nothing to justify a belief that the Treasury Officer would implicitly accept the Head Accountant's report, a belief on which a false report might perhaps be risked. On the other hand, the Head Accountant on one or two occasions on which he *brought up the stock* with the report to the Treasury Officer (in contradistinction *to sending* it to him as was usually done) actually saw the latter verify it by counting papers of particular values chosen at random. He had thus reason to apprehend that his report would be checked, and he would therefore not have ventured to submit a false report. It is thus extremely improbable, I submit, that the Head Accountant should have colluded with vendors whose stock he examined in the open Cutcherry with all the Treasury subordinates about him, of whom some were associated with him, and at the risk of being detected by the Treasury Officer who used to check his report at random. And even supposing that the Head Accountant did collude with the vendors in October 1873, I beg it to be noted that this accounts for the default of only two among four defaulting vendors. It was Srinivas Rao's and Raghavendra Rao's stock alone that was examined in October 1873 for the last time. Subbanna's was correct when examined in April 1874, (not by the Head Accountant, but by the Court Sheristadar under the Treasury Officer's orders,) although he has since been a defaulter; and so was Venkatraya Chetti's, though when called upon in October 1874 to present himself with his stock, for adjustment of accounts in consequence of the death of his surety, there appeared a deficiency to the extent of Rs. 467—15—0, which he since made good.

7. If, therefore the stock of the vendors was really correct at the last half-yearly examination, the question arises how does it happen that the stamps have not since been forthcoming, and that the vendors themselves absconded. No satisfactory explanation can be given at present; but there are not wanting circumstances in the case of each vendor, the tendency of the cumulative force of which cannot be mistaken. I may be permitted to submit a rapid review of these circumstances in the case of the three defaulting vendors.

8. First, with regard to Vendor Srinivas Rao. He was appointed in 1868 in the room of Gangadhara Modaliar who had resigned and who stood security for Rs. 2000, with which Srinivas Rao started. Two

Anna.		2 Annas.		3 Annas.		4 Annas.		5 Annas.		6 Annas.		8 Annas.		9 Annas.	
.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
4		14		...		22		...		12		886		89	
.		20		...		...		...		...		...		...	
27		81		11		48		...		6		431		14	
55		394		3		91		...		13		81		5	

12 Annas.		15 Annas.		1 Re.		1¼ Rs.		1½ Rs.		2 Rs.		2¼ Rs.		2½ Rs.		3 Rs.		3½ Rs.		4 Rs.		4½ Rs.		5 Rs.	
No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
131		14		389		...		15		143		...		18		105		1		70		33		28	
...		...		...		...		...		...		...		...		...		...		...		...		...	
38		10		165		...		46		53		10		21		24		13		18		11		23	
7		2		24		...		7		40		...		2		19		2		5		...		4	

6 Rs.		7 Rs.		7½ Rs.		8 Rs.		9 Rs.		10 Rs.		12 Rs.		12½ Rs.	
o.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
29		11		40		23		12		27		1		7	
...		...		...		...		...		...		...		...	
22		10		17		15		10		4		4		5	
5		2		2		6		2		3		...		0	

14 Rs.		15 Rs.		16 Rs.		17½ Rs.		18 Rs.		20 Rs.		21 Rs.		22 Rs		22½ Rs.		24 Rs.		25 Rs.		26 Rs.		27 Rs.	
No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
..		7		16		3		8		9		4		3		6		...		9		2		...	
...		...		...		...		...		...		...		...		...		...		...		...		...	
1		1		1		1		1		1		1		...		...		...		1		1		1	
...		5		4		...		...		3		...		...		...		...		...		...		...	

27½ Rs.		28 Rs.		30 Rs.		32 Rs.		32½ Rs.		33 Rs.		34 Rs.		35 Rs.		36 Rs.	
No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
5		3		11		...		2		2		...		6		2	
...		...		...		...		...		...		...		...		...	
...		...		...		...		...		...		...		...		...	
...		...		1		...		...		...		...		...		...	

37½ Rs.		38 Rs.		39 Rs.		40 Rs.		42 Rs.		42½ Rs.		45 Rs.		47½ Rs.		Total.			Amount of security on date of absconding.
No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.		
3		2		2		9		...		2		2		1		2,473	Rs. 6,585	As. 13	Rs.
...		...		...		...		...		...		...		...		30	3	12	6,600
...		...		...		...		...		...		...		...		1,247	1,954	2	2,000
...		...		...		...		...		...		...		...		767	738	13	1,000

and it seems to me with much reason. If with this circumstance the fact be noted, that while the standing orders do not prescribe the precaution in question, the general tenor of the Deputy Accountant General's Circulars Nos. 330, 708, and 807 (the three principal orders respecting stamp vendors) is to limit the value of stock with each vendor to the amount of his security alone, and no more, it would appear that the remissness, if remissness there was, assumes very narrow proportions. And after all what were the numbers of the stamps of higher values which each vendor had. The accompanying statement would shew, at a glance, that although the aggregate *value* was large, the *numbers* of stamps of the higher values were small, and the aggregate value itself well within the amount of security. If notwithstanding the foregoing considerations, the authorities be of opinion that the precaution was a reasonable one and should have been adopted, I would beg it to be observed, that it was one which escaped not the Treasurer alone but the Head Accountant, and a series of Treasury Officers; for these had as good (though not as frequent) opportunities as the Treasurer for adopting the precaution in question.

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8. First, with regard to Vendor Srinivas Rao. He was appointed in 1868 in the room of Gangadhara Modaliar who had resigned and who stood security for Rs. 2000, with which Srinivas Rao started. Two

Balances with absconded vendors on the dates on which they absconded.	1 Annas.		2 Annas.		3 Annas.		4 Annas.		5 Annas.		6 Annas.		8 Annas.		9 Annas.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
(1.) Srinivas Rao.	234		14		...		22		...		12		836		89	
General stamp papers.	...		30		...		...		...		...		...		...	
Receipt stamp labels.																
(2.) Raghavendrappa.	127		81		11		48		...		6		431		14	
General stamp papers.																
(3.) Subbanna.	55		394		3		91		...		13		81		5	
General stamp papers.																

Balances with absconded vendors on the dates on which they absconded.	12 Annas.		15 Annas.		1 Re.		1¼ Rs.		1½ Rs.		2 Rs.		2¼ Rs.		2½ Rs.		3 Rs.		3½ Rs.		4 Rs.		4½ Rs.		5 Rs.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
(1.) Srinivas Rao.	131		14		589		...		15		143		...		18		105		1		70		33		28	
General stamp papers.	...		...		...		...		...		...		...		...		...		...		...		...		...	
Receipt stamp labels.																										
(2.) Raghavendrappa.	38		10		165		...		46		53		10		21		24		13		18		11		23	
General stamp papers.																										
(3.) Subbanna.	7		2		24		...		7		40		...		2		19		2		5		...		4	
General stamp papers.																										

Balances with absconded vendors on the dates on which they absconded.	6 Rs.		7 Rs.		7½ Rs.		8 Rs.		9 Rs.		10 Rs.		12 Rs.		12½ Rs.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
(1.) Srinivas Rao.	29		11		40		23		12		27		1		7	
General stamp papers.	...		...		...		...		...		...		...		...	
Receipt stamp labels.																
(2.) Raghavendrappa.	22		10		17		15		10		4		4		5	
General stamp papers.																
(3.) Subbanna.	5		2		2		6		2		3		...		0	
General stamp papers.																

Balances with absconded vendors on the dates on which they absconded.	14 Rs.		15 Rs.		16 Rs.		17½ Rs.		18 Rs.		20 Rs.		21 Rs.		22 Rs.		22½ Rs.		24 Rs.		25 Rs.		26 Rs.		27 Rs.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
(1.) Srinivas Rao.	..		7		16		3		8		9		4		3		6		...		9		2		...	
General stamp papers.	...		...		...		...		...		...		...		...		...		...		...		...		...	
Receipt stamp labels.																										
(2.) Raghavendrappa.	1		1		1		1		1		1		1		...		...		...		1		1		1	
General stamp papers.																										
(3.) Subbanna.	...		5		4		...		...		3		...		...		...		...		...		...		...	
General stamp papers.																										

Balances with absconded vendors on the dates on which they absconded.	27½ Rs.		28 Rs.		30 Rs.		32 Rs.		32½ Rs.		33 Rs.		34 Rs.		35 Rs.		36 Rs.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
(1.) Srinivas Rao.	5		3		11		...		2		2		...		6		2	
General stamp papers.	...		...		...		...		...		...		...		...		...	
Receipt stamp labels.																		
(2.) Raghavendrappa.	...		...		...		...		...		...		...		...		...	
General stamp papers.																		
(3.) Subbanna.	...		...		1		...		...		...		...		...		...	
General stamp papers.																		

Balances with absconded vendors on the dates on which they absconded.	37½ Rs.		38 Rs.		39 Rs.		40 Rs.		42 Rs.		42½ Rs.		45 Rs.		47½ Rs.		Total.			Amount of security on date of absconding.
	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.		
(1.) Srinivas Rao.	3		2		2		9		...		2		2		1		2,473	Rs. 6,585	As. 13	Rs. 6,600
General stamp papers.	...		...		...		...		...		...		...		...		30	3	12	
Receipt stamp labels.																				
(2.) Raghavendrappa.	...		...		...		...		...		...		...		...		1,247	1,954	2	2,000
General stamp papers.																				
(3.) Subbanna.	...		...		...		...		...		...		...		...		787	738	13	1,000
General stamp papers.																				

years after this, that is in 1870, Srinivas Rao had the amount of his security enhanced by Rs. 5,300, for which amount Ranga Rao and Sub Rao were the sureties. These latter are Srinivas Rao's relatives, and Ranga Rao, as I learn from unofficial sources, stood security elsewhere for, and was otherwise involved in other transactions with, Srinivas Rao. For what reason it is not clear, Ranga Rao petitioned in January 1874, soliciting permission to withdraw his security, whereupon Srinivas Rao was ordered to present himself with his stock and adjust accounts. Meanwhile Ranga Rao effected some arrangement with Srinivas Rao, and then begged to withdraw his petition and to be permitted to continue security. His prayer was granted. Meanwhile, Gangadhara Modaliar, hearing perhaps of Ranga Rao's withdrawing, also put in a petition soliciting permission to withdraw *his* security, but subsequently withdrew his petition and allowed his security to stand; in a petition presented after the vendor absconded, Gangadhara Modaliar (by the way a very respectable man and brother of Mr. Sabhapati Modaliar, ex-Sheristadar of the Chief Commissioner's Office) states as his reason for withdrawing his petition, that Ranga Rao begged him to do it, representing that he had himself had his prayer for withdrawal cancelled, that for better security's sake he (Ranga Rao) had taken possession of Srinivas Rao's stock, and was supplying him with stamps as the demand arose, and that if Gangadhara Modaliar did not withdraw his petition and thus allow his security to stand, poor Srinivas Rao would be ruined. It was upon this that Gangadhara Modaliar withdrew his petition. Gangadhara Modaliar has also informed me that he actually saw Srinivas Rao taking stamps for sale from Ranga Rao's house, thus shewing that what Ranga Rao had told him of his having taken possession of the stock was true. Meanwhile, Srinivas Rao and Ranga Rao endeavoured to get the security of the latter reduced by Rs. 500, which was no sooner done than the vendor disappeared, and Ranga Rao in a petition to the Treasury Officer gives the first intimation thereof in a postscript, as if incidentally, adding that he (the vendor) seems to have left a box and sundry papers in his shop. After the vendor absconded, Ranga Rao got his son licensed to vend. But the license was subsequently withdrawn, when suspicion was roused by Gangadhara Modaliar's petition above mentioned; and Ranga Rao has not been solicitous to know why. I submit that this is a series of circumstances, which, though not pointing conclusively to any explanation, yet sufficiently shews that the two alternatives upon which the Deputy Accountant General has based his suspicions are not the only two possible, that there is yet a third which is sufficiently indicated by the foregoing narrative.

9. Second, with regard to vendor Subbanna. This is not exactly a vendor who absconded. He left Bangalore writing off to the Treasury Officer to say that urgent domestic business called him to Tavarekare; he returned and suddenly died. His liabilities to Government were large. But that these were of recent origin, and that there was not only no fraud on the part of the Head Accountant in the examination of October 1873, but that the examination of April 1874 was also correct, though not done by the Head Accountant, will be seen from the fact, that it appears from an entry made by the vendor in his own private accounts recovered from his shop, that on the 15th September 1874 he had Rs. 737—9 —0 worth of stock with him. From another paper also found in Subbanna's box, it appears that he sold papers worth Rs. 242 and odd (not remitted to Treasury) between 15th September and 15th October 1874. This paper is a patti of the form usually prepared when the stock is to be brought up for examination, and it may be that it was prepared for the purpose of being presented to the Treasury Officer, as in consequence of Subbanna's applying to become a cash vendor he had been called upon to present himself with his stock. It was on the 15th October that he applied for leave and left Bangalore, and though he had no opportunity since to sell the stamps, yet they are missing.

10. There are not circumstances suggestive on the point in issue in the case of the third vendor Raghavendra Rao. It is however significant that his nephew stood personal security for him for Rs. 2,000 in May 1872, that two months afterwards he got one Gopalaiya to stand personal security for another Rs. 500: and in August 1873, Vasantachari for Rs. 1000 more, and that next month, that is in September 1873, he applied for his nephew's security being reduced from Rs. 2000 to Rs. 500, a prayer which was granted in December 1873. Raghavendra Rao failed to appear for examination of stock in April 1874, and has not been seen since.

11. I have thus endeavoured respectfully to shew that the standing orders were not infringed, that the precaution which the Treasurer is found fault with for not adopting is one which could not have been adopted, and which was not as suggestive before, as it is after, the default of the vendors, one proof of which is that not the Treasurer alone, but the Head Accountant and a series of Treasury Officers failed to insist upon it; that the remissness on this account, if at all, applies to but one of the four cases of defaulting vendors; and that there is not only no ground for suspecting the Head Accountant, but that there was no opportunity to render fraud on his part possible; and even that there is a series of circumstances the tendency of which is to explain the stamps frauds in quite a different manner from implicating the Head Accountant. In this endeavour I am afraid I have troubled you with a long address. But this is unavoidable in a case in which the character of two of the oldest subordinates of the Department is at stake, one of whom for respectability of position and character has commended himself to all the Officers in the Department, and the other for equal uprightness and intelligence in the discharge of his duties ever since his connection with the Department, which dates even beyond the period of

Mr. Hudson's reorganization thereof, has won the good regard of all his superiors, the Deputy Accountant General included.

12. I beg to return the enclosures of your docket under reply.

P. S.—It cannot be amiss if I submit here that, of the liabilities of the three vendors in question, Subbanna's have been fully recovered and await final adjustment pending certain formalities which have to be fulfilled; Srinivas Rao's have been recovered all but Rs. 330, the realization of which is pending the decision of a question before the Chief Commissioner; and Raghavendra Rao's have also been recovered all but Rs. 625 or so in round numbers, for which one of the sureties' share in an inam *village has been attached and the sale thereof is pending the Inam settlement. There is some property of the vendor also under attachment and soon to be sold. Under these circumstances I submit that there is every reasonable hope of the liabilities being fully recovered within this half year.

* In the Bangalore Taluk.

From the Commissioner, Nundydroog Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 305, dated Bangalore, 4th March 1875.

In continuation of my letter No. 300, G, of the 2nd instant, and previous correspondence on the subject of a defalcation of stamps by certain vendors of the Bangalore District Treasury, I have the honor to submit for the Chief Commissioner's information Mr. Kitto's report* in original (received through the Superintendent of Inam Settlements) and to observe that the whole of the explanation required from Mr. Kitto is comprised in the first three paras of his letter.

* To be obligingly returned.

From the Assistant Commissioner, Inam Department, To the Superintendent, Inam Settlements, No. 191, dated camp Devenhalli, 23rd February 1875.

I have the honor to acknowledge the receipt of the Chief Commissioner's Proceedings No. 7094—1531 of the 4th ultimo, received with your No. 101 dated 21st January 1875, on the subject of a defalcation in Mysore stamps, committed by 3 stamp vendors who were attached to the Bangalore District Treasury.

2. The point on which my explanation is called for is, "whether the statement made by the "Head Accountant to Mr. Ananda Rao, that the examination of stock in October 1873, when" I "was "in charge, was conducted, not by the Treasury Officer, but by the Head Accountant is correct." In reply I beg to state that this oral statement is *not correct*: and against it, I beg to enclose herewith two *written statements* * furnished to me by the same official. From para 7 of enclosure A, it will be perceived, that I did not pass the vendors' accounts simply on his report, and without actual examination; on the contrary, he admits that I "*satisfied myself*" to quote his own words "*by examining the papers of high value of Rs. 5 or so, and then signed their stock accounts.*" From enclosure B, it will be perceived, that the Head Accountant was not present throughout the examination of any *single* stock; he merely having seen some papers counted in my presence, but not, my completing the examination in this manner, or initialling the Jadti Patti, although this question was pointedly put to him †; and he is, moreover, unable to say whether he witnessed my examination of any of the defaulting vendors' stocks, although this question also was pointedly put to him.‡ The Head Accountant's 3 statements will speak for themselves. According to the 1st statement I made no examination; according to the 2nd, I examined papers of high value; and according to the 3rd, a certain percentage of those of low value also. But the only legitimate conclusion that can be drawn from them is, *that he is not at all in a position to give any definite statement regarding my examination in October* 1873.

* Marked A and B.

† Enclosure B, question 12.
‡ Enclosure B, question 11 4.

3. On the other hand, after refreshing my memory with references from the District Treasury, and recalling the circumstances connected with that examination, I can confidently state that, to the best of my belief and recollection, the examination of the vendors' stocks in October 1873 was personally conducted by me, that I duly statisfied myself of the correctness of each, before I initialled the Jadti Patti or signed the account relating thereto; and that there was not, so far I could then learn, the remotest circumstance to arouse my suspicion in respect of the character or doings of the vendors. The correctness of my examination was not only reported to by my successor Mr. Purnaiya, but actually proved by the stocks of other vendors, examined by him and by other officers, 6 months and longer afterwards, and especially by that of one of the 3 defaulting vendors under reference, *viz.*, Subbanna, which was examined

by Mr. Púrnaiya in April 1874. I beg also to submit for consideration that I took charge of the Treasury in February 1873, and gave over charge in October of the same year; and that this Treasury having been my *first* charge almost immediately I was appointed an Assistant, after 13 years' service in appointments where my carefulness was testified to, by all my superior Officers, I was most particular to understand the contents, and to thoroughly satisfy myself of the correctness of any return that was brought to me, before I put my initials or signature thereto.

4. Out of the 3 vendors referred to in para 4 of the Deputy Accountant General's letter No. 4226 of the 11th December 1874, only two absconded, and the other died. As the deceased vendor Subbanna's stock was examined before his death by Mr Púrnaiya in April 1874, I cannot have possibly any thing to do with this man's defalcation; and besides, I learn that the whole of the amount due by him, if not more, has been recovered. I shall, therefore, confine myself to the two vendors who absconded before their stock was examined by my successor.

5. I beg to append in the margin,* the amount of security given by each vendor, the value of stamp papers to be made good by him, and the realization up to the end of last month, distributed among the sureties. For the balance still due to Government, *viz.* Rs. 1,245—6—0, the property of the sureties have been attached.

Vendors.	Sureties.	Surety.	Defalcation.	Realization.	Balance.	Remarks.
1. Srinivas Rao.	A. Gangadhara Modaliar.	1,600	1,770 0 0	1,760 9 6	... ...	*a* Surety's house has been attached and is to be sold pending Chief Commissioner's orders on appeal.
	P. Ranga Rao ...	3,500	3,423 6 0	3,093 6 0	*a*330	
	Sub Rao ...	1,300	1,271 8 6	1,271 8 6	... ...	
		6,400	6,455 8 0	6,125 8 0	330	*b* Value of Stamps issued in vendor's box.
2. Raghavendra Rao	Narnappa ...	500	484 14 6	500 0 0	... ...	*c* Surety's estate to be Rs. 885, vendor's house at Chikballapur and surety's Jodi Village in Bangalore Taluk attached.
	Gopalaiya ...	500	484 14 6	500 0 0	... ...	
	Vasantachari ...	1,000	969 13 0	*b* 54 7 6	*c*915 6 0	
		2,000	1,939 10 0	1,054 7 0	915 6 0	
		8,600	8,395 2 0	7,179 15 0	1,245 6 0	

6. In January 1874, one of vendor Srinivas Rao's sureties, named Ranga Rao, a pensioned Amildar and brother of pensioned Assistant Commissioner Mr. Púrna Venkat Rao, applied* for the cancelment of his security, but again withdrew his application. Another surety Gangadhara Modaliar, brother of pensioned Head Sheristadar Mr. Subbapati Modaliar, did the same† in February 1874. I learn that the vendors applied for leave of absence; and before it was granted absconded.

*Ranga Rao's petitions dated 2nd and 21st January 1874.

†Gangadhara Modaliar's petitions dated 1st and 23rd February 1874.

7. My examination in October 1873 is surmised to be incorrect, because—

1st. One of the stamp vendors was allowed to retain in his possession a large stock for four years, and—

2nd. When the vendors disappeared, the stock left by them was little or nothing.

In regard to the 1st point, I beg to submit that the stock with any vendor never exceeded the amount of his security, that I was barely* one year in charge of the Treasury, and that my examination was only half-yearly, while the special work of scrutinizing the monthly returns of the vendors, devolved, according to Circular Order, on the Treasurer, whose duty it was to have brought such matters to my notice. The existence of a large stock for the last 4 years would, according to this view, militate equally against the examinations made by the Officers who held charge of the Treasury during this period; and yet the vendor, who obtained his license in 1868, did not abscond all this time. In regard to the 2nd point, I beg to submit that an absconding vendor is not likely to leave any stock behind him, that from the date of my examination, *October* 1873 *to March* 1874, when the vendors absconded, there was ample time and facility to dispose of their stock in a populous and mercantile town, like Bangalore, through cash vendors, who render no accounts to Government, and through other means, the licenses of the absconding vendors not having also been cancelled, I learn, up to the end of last month; and if they did not pay the realizations every month into the Treasury, I submit I should not be held responsible therefor, as I gave over charge shortly after my examination. I may add, with regard to vendor Srinivas Rao, whose defalcation was the greatest, that he appears to have been dispossessed† of his stock by his surety, Ranga Rao, on account of some private transactions between them, and that the Deputy Commissioner

*From February to October 1873.

†Gangadhara Modaliar's petitions dated 28th March and 16th April 1874.

‡ Gangadhara Modaliar's petition dated 12th November 1874, and Deputy Commissioner's orders thereon.
§ Rs. 738 and odd due.
‖ About Rs. 22.

cancelled‡ his (surety's) son's license as cash vendor, *which was obtained after vendor Srinivas Rao absconded*, because he (Ranga Rao's son) was suspected of selling other papers than what he had lawfully purchased, namely, the stock of the absconded vendor. Again, the deceased vendor Subbanna's stock § was examined a few days before his death, not by me, but by my successor Mr. Púrnaiya; and yet but a remnant ‖ thereof was found in his possession, although he did not abscond, nor does he appear to have committed suicide to escape any examination of his stock.

8. It is clear, I beg to submit, from the above facts, that, if there was any defalcation of stamps or embezzlement on the part of the vendors, it must have occurred *after* my examination in October 1873, and not before it, and must have commenced probably, about the time the sureties petitioned for the cancelment of their securities, *viz.* in the early part of 1874; that my examination did, therefore, no way facilitate the embezzlement, but that all what was reasonably required of a Treasury Officer in respect of it was fulfilled by me; and that other motives than that of embezzling Government stamps were at work in regard to the defalcation of stamps in the case of at least two, out of the three vendors concerned.

9. I beg to solicit consideration to the fact that securities are taken from stamp vendors for the express purpose of providing against unavoidable contingencies like those under reference; and the most natural course under the circumstances is to proceed against the sureties, and if the sureties are insolvent, the local officials who reported on their solvency become responsible for the loss; and not, I respectfully beg to submit, a late Treasury Officer who handed over charge of the Treasury with every thing correct, his successor having also certified to the same; and ceased to exercise the remotest control over the transactions of the vendors, nearly 6 months before they absconded.

10. I beg also respectfully to solicit the Chief Commissioner's consideration to my presentation, as, apart from the liability to pay—which one in my circumstances can ill-afford to do—the view now taken of my position in the matter casts a serious reflection on my public character, now for the first time, during a period of 15 years approved service, both under the Mysore and the Madras Governments.

11. In conclusion I crave the Chief Commissioner's pardon, if there be anything improper in this communication, as my only intention was to free myself from a responsibility, which, in my humble opinion, I had not incurred.

12. The Division Commissioner's letter No. 58 of the 18th ultimo, and its enclosures, are herewith returned.

ENCLOSURE A.

Memo by Head Accountant, dated Bangalore, 29th January 1875.

1. In the year 1862, when stamp papers were introduced in Mysore, one rich merchant by name Kotta Kitchanna Chetti was appointed to vend stamps in the "Chauk" (or square) of the Bangalore Pete; subsequently when the Government resolved to give such appointments to the thrown-out Government officials, one Gangadhara Modaliar of the late Muzarayi Department was licensed to vend stamps in the above "Chauk"; under both of these, one P. Srinivas Rao (one of the absconded vendors) was employed as their Gumasta.

2. The above Gangadhara Modaliar, a resident of Cantonment, finding it very difficult to come to Pete both in the morning and in the evening to vend stamps, resigned it to the above P. Srinivas Rao who (the latter) was accordingly licensed by the Deputy Commissioner in March 1868 and the above Gangadhara Modaliar only stood personal security for Rs. 2,000 for this vendor.

3. In May 1870 this vendor addressed a petition to the Treasury Officer to say that he will furnish a further security of one Ranga Rao for 4,000 Rs. and one Sub Rao for 1,300 Rs. which was accepted after necessary enquiry as to their worth through the Bangalore Amildar as usual.

From enquiries now made it appears that the surety Ranga Rao not only stood security for him for 4,000 Rs. but also appears to have had (being relatives) several other dealings, such as holding Government kandayam lands jointly, repairing tanks, supplying country stationery to the District and other Cutcherries and so forth and consequently furnishing him with funds for these purposes by standing security for him in the Banks. As these dealings went on, there appears to have arisen some misunderstanding on account of some loss or other on the part of the vendor. In January 1874, when this

Proceedings of the Chief Commissioner of Mysore, General Department,
12th March 1875.

Ranga Rao and the vendor Srinivasa Rao were not in terms, the surety Ranga Rao puts in a petition to the Treasury Officer expressing his unwillingness to continue as his surety; on this an order was issued by the then Treasury Officer, Mr. Púrnaiya, to the vendor that he must present himself before the Treasury Officer with his stock and account; but the surety Ranga Rao, after making some private arrangement or other with the vendor such as securing stamps to the extent of his security or more on account of the loss caused to him by the vendor in other branches of dealings, puts in another, withdrawing his former petition regarding the cancelment of his security.

4 His other surety Gangadhara Modaliar perhaps having heard all these, sent in his resignation also to the Treasury Officer as surety and he withdrew the same shortly afterwards. From a petition of his to the Treasury Officer after the vendor had absconded, it would appear that he withdrew his resignation having been persuaded by the surety Ranga Rao through his brother Mr. Sabhapati Modaliar, late Divan of the Chief Commissioner's Office.

5. This Ranga Rao's son's license for vending stamps on cash payment, which he obtained after the vendor had absconded, has been cancelled by the Deputy Commissioner on another petition of the above Gangadhara Modaliar: if Ranga Rao's conduct was unblamable in this respect, he would not have kept quiet for a moment for the license having been cancelled without any fault of his.

6. From these it is evident that the vendor was dispossesed of his stock by his surety Ranga Rao on account of their other dealings and the vendor absconded in March 1874, because he was unable to come before the Treasury Officer with his stock for the half-yearly examination in April that was fast approaching.

7 In October 1873 when the vendors came to the Treasury Office with their stock for the half-yearly examination in accordance with the usual notice issued to them by the Treasury Officer, a minute examination of their stock was ordered by the Treasury Officer to be conducted by the Head Accountant, who did so in the Public Office aided by the Collars of the Cash Branch and other hands of the Compiling Department. As the examination of each vendor was concluded he was taken to the Treasury Officer who satisfied himself by examining the papers of high values of Rs. 5 or so and above, and then signed their stock account.

8. Then comes the question, *viz*, if the stock was all right in October 1873, how was it possible for the vendors to have disposed of their stock within five or six months? The above circumstances shew that one of the absconded vendors Srinivas Rao was dispossessed of his stock by one of his sureties. It is rumoured that the absconded vendor Srinivas Rao sent a registered letter from Salem to the surety Ranga Rao to the effect that he handed over all his stamp papers to this Ranga Rao, &c., &c. If the circumstances turn otherwise it is not at all very difficult for the vendors to dispose of the stamp papers like coin in a short notice, inasmuch as the papers of the present days sold to a man at a time and place may be used by another man at any time and at any place. The method of so disposing of them is more facilitated since there are both cash and credit vendors in the head-quarters of Districts and Taluks and Villages.

If the papers are with the vendors themselves still, they can be disposing of them even to this day since they have their license uncancelled.

9. Another objection is that the absconded vendors were allowed large stock of stamps. No stamps, more than each vendor's security money can cover, was allowed in any case in contravention to the Deputy Accountant General's Circular on the point. The absconded vendor Srinivas Rao was allowed stamps within Rs. 6,600 for which sum he furnished security to the Government as below:—

	Rs.
Gangadhara Modaliar	1,800
Ranga Rao	3,500
Sub Rao	1,300
	6,600

The other absconded vendor Raghavendra Rao was allowed papers within Rs. 2,000 for which sum he furnished security to the Government as below:—

	Rs.
Narnappa	500
Gopalaiya	500
Vasantachari	1,000
	2,000

10. When the vendors come to the Office for the examination of their stock in a Public Court or Cutcherry, they cannot come with less stock than what theirs accounts shew, and further when they come to the Office for such examination, they do not come with a certainty of being examined by a particular official inasmuch as they have been examined in 1872, 1873, 1874 by different officials and in different places.

11. The deceased vendor Subbanna's stock was examined by Mr. Púrnaiya in April 1874 with the assistance of his Court Sheristadar and others and found correct as in October 1873 and previous examinations; but the following may not be considered out of place to be mentioned here to shew that there was nothing wrong in the stock. Amongst the stamp papers found in possession of the vendor after his death, there was found a memo of stock of stamp papers with him (called Jadti Patti) for October 1874; this shews that he had with him all the papers mentioned in the patti, which was prepared as usual for the examination of his stock in October 1874, and before the examination was made he died. Before the Government could lay hold of the stock, they were perhaps misappropriated by some one or other and disposed of as above stated.

12. As regards Raghavendra Rao, it would appear that he had this corrupt view for some time before his absconding, because he first gave security of his own nephew (sister's son) Narnappa for 2,000 Rs. he afterwards gave the security of one Gopalaiya for 500 Rs. and one Vasanthachari for 1,000 Rs and then got this 1,500 Rs deducted from his nephew's security.

13 In conclusion, it is respectfully submitted that the Head Accountant is not wanting in his attempt for promotion into other branches of Government service. Major H. M. S. Magrath, when he was in charge of this District Treasury, recommended his promotion so early as 1868, and this was supported by Major T. Clarke, the then Deputy Commissioner of this District. Major Logan, when he was in charge of this District Treasury, recommended to the Commissioner of the Nundydroog Division for promotion, when the Division Revenue Head Accountant's place fell vacant. In reply to the Head Accountant's several applications to the Division Commissioner, Colonel Pearse was pleased to give an endorsement dated ——————————to say that his name has been noted. He has respectfully requested Colonel Pearse in person for his promotion to the existing vacancy in the Revenue Account Department of the Division Office.

ENCLOSURE B.

Questions.	*Answers.*
I. Was the Head Accountant present *throughout* my examination of stamp vendors' stocks in October 1873, that is—	At this distance of time I cannot with certainty answer the several queries. All I can with certainty state is that as a rule when I was directed by you to examine the stock of vendors I did so in the Public Office with the aid of Gollars and other subordinates and sent up the Jadti Pattis with vendors and stock to the Treasury Officer marking on the Jadti Pattis the words 'examined and found correct" I am not aware whether the Treasury Officer, before initialling the Jadti Pattis, examined the stock himself either wholly or partially for particular values of stamps, as I was not present on all such occasions. On one or two occasions, however, on which I remember to have been present with the Treasury Officer, I remember to have seen him have papers of some of the higher values and a few of the smaller values counted in his presence.
1st. Was he present *all the time* I examined the papers of *all the vendors*, and signed the Jadti Pattis ?	
2nd. If not, did he stay in my room till I closed the examination of the papers with *any one* vendor, and initialled his Jadti Patti ?	
II. In the latter case.	
1st. What time did each man's examination last ?	
2nd. At about how many vendors' examination was the Head Accountant present in this manner ?	
3rd. Was their stock of high or low value.	
4th. Was he so present at the examination of each of the 3 defaulting vendors, that is till I completed the examination of each stock, and initialled the Jadti Patti ?	
5th. How was the examination conducted did he see me count only papers of high value, or both those of high and low value?	
(II 4) Was the Head Accountant present at the examination of all, or how many of the 3 defaulting stamp vendors' stocks ?	These are important questions, but as the Head Accountant has not answered them, the conclusion is that he is not in a position to do so. The mere counting of-as the Head Accountant says, " papers of some of the higher values and a few of the smaller values" does not, in the absence of his answer to question I 2, lead to the inference that I closed the examination in this manner and initialled Jadti Pattis.
(I 2) On the "one or two occasions" referred to by the Head Accountant, did he stay in my room and was present till I closed the examination and initialled the Jadti Patti of each vendor-in fact did he witness this ?	

Proceedings of the Chief Commissioner of Mysore, General Department, 12th March 1875.

No. 9069—Genl. 1963, dated Bangalore, 12th March 1875.

Order.—In April 1874 at the half-yearly examination of the stock of stamps in the hands of vendors at Bangalore, defalcations to the total amount of Rs. 9,133—15—0 were discovered in the stock of four vendors, two of whom had absconded. Mr. P. N. Púrnaiya was at the time in charge of the Treasury, having taken up the Office in October 1873. The previous examination had been conducted in October 1873, when Mr. Kitto was in charge of the Treasury, and that Officer affirms that he personally examined the vendors' stock and found it correct. This statement, although not quite in accordance with that of the Treasury Head Accountant, must be accepted, and the defalcations must therefore be regarded as having occurred while Mr. Púrnaiya was in charge of the Office.

2. In addition to the half yearly examination of stock made by the Officer in charge of the Treasury under Deputy Accountant General's Circular No. 708 of 7th September 1869, a monthly examination of the vendors' accounts is conducted by the Treasurer under the authority of Deputy Accountant General's Circular of 6th November 1865, No. 330. This examination however does not extend to the stock and is of no value except as supplying a test of the correctness of the vendors' accounts.

3. Mr. P. N. Púrnaiya must be held primarily responsible for the defalcations. Had he exercised a proper vigilance over the interests of Government, the fact that two vendors had absconded would not have remained undetected until the half-yearly examination. In his favor it may be urged that as a young and inexperienced Officer he naturally looked for information and assistance to his trusted subordinates, the Treasurer and Head Accountant. The latter Officers, if not actually cognizant of what was going on, were certainly guilty of grave negligence

4. The Officiating Chief Commissioner cannot agree in the opinion expressed by Major Clarke in paras 6 and 7 of his letter, dated 2nd March 1875, No. 300, to the effect that Government had no remedy in criminal law against the absconding vendors. The demand of security from the vendors is purely a collateral circumstance and by no means deprives Government of its remedy for default *as against the Vendors*. The stamps, until they are sold and the proceeds lodged in the Treasury, are the property of Government, which therefore has the right to prosecute an absconding vender for criminal breach of trust. It is very much to be regretted that this step was not adopted by the Deputy Commissioner immediately the defalcations were brought to his notice.

5. Mr. Púrnaiya deserves severe censure not only for his inexcusable delay in reporting the defalcations but for his inattention to the calls made on him by the Deputy Accountant General. He should be warned that more serious notice will be taken of any repetition of such neglect or inattention on his part.

The defalcations were discovered in April 1874. They were not reported to the Deputy Accountant General until the September following, and then only owing to a requisition from that Officer whose attention had been drawn to the state of the deposit accounts. In this respect also Major Magrath, the Acting Deputy Commissioner, clearly failed in his duty, for he ought to have satisfied himself that a report on the subject had been submitted.

6. The amount of the defalcations has, it is believed, been recovered from the sureties with the exception of about Rs. 800, and it is anticipated that the latter amount will speedily be made good. A report shewing the exact amount still outstanding should be submitted by the Treasury Officer through the Deputy Accountant General, and orders will then be passed as to its recovery from the Officers concerned.

7. The Commissioner is requested to propose arrangements for the transfer of the Treasurer and Head Accountant to some other District.

8. In future, no vendor should be allowed to retain in his hands stamps to the value of more than Rs. 2,000, and the Deputy Accountant General should issue a Circular to this effect.

H. WELLESLEY,
Secretary.

Proceedings of the Chief Commissioner of Mysore, General Department, 17th March 1875.

From the Commissioner, Nundydroog Division, To the Secretary to the Chief Commissioner of Mysore, Department Public Works, No. 398, dated Bangalore, 23rd February 1875.

Adverting to the rules laid down for the administration of Local Funds in Mysore, I have the honor to request you will do me the favor to obtain the Chief Commissioner's definite instructions on the following points, at your earliest convenience, to enable me to issue the necessary instructions for the preparation of the District Funds Budget for the ensuing year, and with a view to the enforcement of the rules.

2. *Firstly, as regards Budget Estimates.*—By Rules IX and X, annexed to the Chief Commissioner's Notification No. 110 of the 4th July last, the Deputy Commissioner, as President of the District Committee, is required to prepare a statement, for submission to the committee, on or before the 1st October, shewing the estimated revenue of Local Funds for the ensuing year, together with a list exhibiting the amount proposed to be expended on each work, and, after being adopted, the statements are to be forwarded on to the Commissioner of the Division, for approval and final transmission for the sanction of the Chief Commissioner.

Query.—After these statements have been sanctioned by the Chief Commissioner and intimation received to that effect, is the District Funds Budget to be prepared and submitted for formal sanction in the Form W prescribed in the appendix to Subsidiary Rules? Or, are the statements themselves meant by the term "Budget Estimates"? In the latter case the mode of their preparation prescribed in the said Subsidiary Rules, from para 2 to 12, differs from the explanation given in the appendix.

3. By the Proceedings of the Chief Commissioner No. 4526—F. 366 of the 24th September last, (a copy of which has been also forwarded to you) the District Committees' Budgets have to be accompanied by separate statements of estimated receipts under each item of income comprising the "District Fund," in the Form (A) proposed by the Deputy Accountant General.

Query.—Is the submission separately of these statements necessary? as parts A and II of the revised Form (W) of the Budget Estimates, since received, embrace all the particulars required by the said statements. The only difference between the form proposed by Mr. Hudson, and that prescribed in the Subsidiary Rules is that the former exhibits the amount of land revenue and the local cess computed thereon, whilst the latter shews the amount of local cess actually levied on land revenue. The latter form, I may mention, contains more information than the former.

4. It may not be out of place here to bring to notice that there will be some practical difficulty in adopting either of the forms proposed, for, they require the amount to be entered with reference to the actual jamabandi settlement of the current year, but the date prescribed for the submission of these statements by the Amildars is on or before the 1st September of each year, on which date the jamabandi settlement will not even have commenced, and consequently the correct amount cannot be shewn before the end of March, when all the jamabandi accounts are closed. The statements will have therefore to be prepared by shewing the actual receipts of the past year and the estimated receipts for the current and ensuing years, analogous to the course adopted in the preparation of the Civil Budget.

5. *Secondly, as regards the transaction of the Committee's business.*—By Rules XI and XII "No business shall be transacted unless at least 3 members including the President are present. In the absence of the President one of the members shall be elected President of the meeting by the members present." For the despatch of the current work of a general nature, and for the disposal of any other business which may be brought forward by the President or any other member, a District Committee shall hold meetings at least twice a year, besides those provided for in Rules VIII, IX and XXI on or about such dates as may be fixed by the Chief Commissioner.

Query.—From the tenor of these sections, it is not clear whether the Deputy Commissioner as President can independently of the other members of the committee carry on the current routine business of the Office, in connection with the Local Funds Works, such as correspondence, authorizing payment of money for works done, submitting accounts to higher authorities, &c. &c? Further, is a meeting of the committee to be assembled also on or before the 1st September, under Rule VIII, as implied in Rule XII? What are the dates which the Chief Commissioner may be pleased to fix on for the half-yearly meetings for the despatch of the current work of a general nature? *vide* Rule XII.

6. No instructions appear to have been issued as yet by the Deputy Accountant General to the Treasury Officers, regarding the accounts to be kept by them as referred to in paras 33 and 34 of the Subsidiary Rules.

7. In conclusion, I regret to inform you that the several District Committees' Budgets in the new form for the ensuing year cannot be submitted before the end of March, as the receipts and expenditure on works have to be shewn talukwar, and will have to be prepared after the receipt of instructions on the points adverted to in this letter.

Memo by Public Works Secretary, dated 26th February 1875.

Transferred to the General Secretary for disposal, on the points raised by the Commissioner, Nundydroog Division.

Proceedings of the Chief Commissioner of Mysore, General Department, 17th March 1875.

No. 9169—GENL. 1993, DATED BANGALORE, 17TH MARCH 1875.

ORDER THEREON.—With the above, the Department Public Works Secretary forwards for orders in this Department, a letter No. 398 of the 23rd February 1875, from the Commissioner of the Nundydroog Division, requesting instructions on certain points connected with the preparation of the District Funds Budgets. The questions raised by the Commissioner are answered below.

2. In framing the Budgets in question and submitting them for the Chief Commissioner's sanction, the directions contained in the Subsidiary Rules should be strictly observed, and the form prescribed in the appendix to the rules should be adopted.

Para 2 of the Commissioner's letter.

3. Parts A, and II, of the revised Form W. of the Budget should be adopted in future; they supersede the form furnished by the Deputy Commissioner, printed in this Office Order No. 4526—366 of the 24th September last. The instructions conveyed in that order were intended to be only *ad-interim* and they cease to have any force after the promulgation of the Subsidiary Rules and the forms prescribed in the appendix thereto.

Para 3.

4. The preparation and submission of the Local Funds Budgets cannot be delayed up to the end of March: and in estimating the receipts, the actual collections of the preceding year should be adopted, deducting from them the value of the land resigned up to the 30th April, which is the latest date for presentation of razinamas, and adding to, or subtracting from, the remainder such sums as can be fairly anticipated before the month of October. As nearly $\frac{3}{4}$ths of the year expires by the time the Budget finally receives the Chief Commissioner's sanction, it might, if necessary, be adjusted at the time of review in this Office with reference to the state of the season and the prospects of the year.

Para 4.

5. The Deputy Commissioner as President of the Local Fund Committee may carry on the current routine business of the Office in connection with the Local Funds, such as transmission of accounts to higher authorities, &c., without assembling the members of the Local Fund Committee. The same Officer may circulate papers of any importance to the several members of the Committee when he thinks that their consent and co-operation are required without actually convening a meeting. In all other cases, it is sufficient if he places before the Local Fund Committee at their next meeting a list of the work done by him, when any of the members can demand explanation of the action taken by the President. This provision will secure a sufficient check on the operations of the President.

Para 5.

6. The Commissioners are requested to recommend for the Chief Commissioner's sanction, such dates as would in their opinion be convenient for the meeting of the Local Fund Committees as required in Rule XII.

7. Para 6 of the Commissioner's letter is referred to the Deputy Accountant General for the issue of necessary instructions to Treasury Officers, regarding the accounts to be kept by them as directed in paras 33 and 34 of the Subsidiary Rules.

Para 6.

8. The delay referred to by Colonel Pearse in para 7 can be obviated if the Commissioner issue instructions to the Amildars and the Local Fund Committees for preparation of their Local Fund Budgets in the manner referred to in para 2 above.

Para 7.

H. WELLESLEY,
Secretary.

Proceedings of the Chief Commissioner of Mysore, General Department, 19th March 1875.

Memo by the Offg. Superintending Engineer of Irrigation Works, dated 8th March 1875, submitted to the Offg. Chief Commissioner for orders.

In the *Mysore Gazette* of the 6th instant, I observe that the following promotion is made:—

"Tammaiya, Probationary Amildar of Devanhalli, is promoted to the 4th Grade."

As Amildar of Dodballapur, from which he was recently transferred, this man entirely neglected his duties towards Irrigation works.

2. In proof thereof, I put up my inspection journal on the tanks in the Hesargatta Series with the paras relating to the Dodballapur tanks marked in blue pencil, also my letters to the Commissioner of Nundydroog complaining of neglect of Irrigation works by the Dodballapur Taluk officials Nos. 2961 of the 4th November, 2996 of the 6th November, and 3234 of the 27th November with their enclosures.

3. The Commissioner of Nundydroog's reply in No. 289 of the 28th November. It condemns the Amildar's conduct in very strong terms and promises that if he continues so to act he will be heavily punished, &c.

4. This reply appeared to be so satisfactory, as giving assurance that the subordinate revenue officials would henceforward be compelled to attend to the Chief Commissioner's orders on the subject of the conservancy of Irrigation works, that in my number 3248 of the 30th November, I left the disposal of the other matters I had complained of to the Commissioner of Nundydroog instead of, as I had previously intended, taking the orders of the Chief Commissioner upon them.

5. As the promotion of the Amildar, so soon after his misconduct in Dodballapur, appears to me likely to foster the feeling that the duties of Revenue Officers towards the Irrigation works under their charge may be neglected with impunity. I now forward the correspondence for the Chief Commissioner's orders.

Order passed thereon by the Officiating Chief Commissioner, in the Public Works Department, dated 10th March 1875.

Major Chrystie is right in calling attention to this subject. Let the papers be transferred in original with this memo for consideration and orders in the General Department.

Inspection Journal of Major Chrystie, R. E., Officiating Superintending Engineer for Irrigation.

Tank Division.—*Bangalore District.*—I inspected the following tanks:—

Kolatur Sub-Series.—Viswanatpur Serial No. 8. Under repair and improvement, the kodi being raised three feet on an estimate of Rs. 6,195, of which Rs. 3,820 had been spent to 20th November. I ordered the kodi to be made 75 feet long instead of 100 estimated; the old sluice to be taken out and the new one constructed nearly on the same site, but on rather higher a level. Work good.

2. Nilguntа Tank.—Serial No. 40, capacity increased nine feet, two years ago at a cost of Rs. 1,786, on the promise that 60 acres would be cultivated, but the ryots have not taken up any of the land.

3. Under this tank, Mr. Target is conducting his experiments of the quantity of water required for rice crops: they looked very poor. The report cannot be submitted until the Vaisak crop, not yet planted, is got in.

4. Kolatur Tank.—Serial No. 41. Being increased in capacity by 3½ feet at a cost of Rs. 11,869, of which Rs. 5,793 have been spent. Now that dry weather has come, there is prospect of good progress.

5. Bisvanhalli.—Serial No. 37. A small Jodi tank repaired on an estimate of Rs. 435, and completed with exception of sluice. The front slope of 3 to 1 turfed was standing well.

6. Hardasanhalli.—Serial No. 36. A Jodi tank, being increased 3 feet in capacity at a cost of Rs. 9,192, of which Rs. 1,820 has been spent. There are deep pools behind two old breaches where the Executive Engineer fears slips in the bund, the southern might be protected by a berme, but I do not think the danger at the northern so great as to necessitate precautionary measures. The jodidars ask for a small irrigation sluice outside the kodi, which might be granted. The Deputy Commissioner should be requested to arrange with the Executive Engineer for the separate channel which has to be made for the irrigation of the bed of the abandoned Marsandra tank.

7. Chaligi.—Serial No. 22, just commenced on an estimate of Rs. 3,836, providing for increasing the capacity three feet. The bund is in very bad order at present. An additional sluice should be provided at south end.

8. Sita Kempannaiyan Ane.—Serial No. 20. The estimate of Rs. 688 for this tank has not been sanctioned pending further information, the Deputy Commissioner stating that it was a breached tank to which nothing should be done, and the Executive Engineer representing that the work was in action and must be made safe. The Executive Engineer is right. About twenty acres of paddy is cultivated under the tank in Kartik, and every year when this crop has been reaped, the bund is breached and the bed is cultivated with water from the Baitanhalli tank above. Some arrangement is necessary, and the estimate should resubmitted.

9. Baitanhalli Jodi Tank.—Serial No. 19. Estimate of Rs. 2,503, providing for raising the waste-weir 1—1", is sanctioned, but not yet commenced, and it is unfortunate that the Vaisak crop is now only being put in. Honge trees have recently been planted on the bund which is much trodden up by cattle.

10. Timal Tank.—Serial No. 24. Since the estimate of Rs. 1,154 was sanctioned (it provides for raising the kodi one and half feet,) the kodi has been seriously damaged. I directed that the west arm of the tank should be cut off from a leaky place in the bund near a large rock, and the kodi placed on the high ground. The bund is much grazed, and honge trees have recently been planted high up the slope.

11. Juttanhalli.—Serial No. 25. Work just commenced on an estimate of Rs. 1,223, to have a front slope of 3 to 1 pitched. The large honge trees on the bund are being removed by the roots, but young ones have just been planted. Bund not grazed.

12. Bannamangalam Tank.—Serial No. 32. The work on the estimate of Rs. 7,116, providing for raising the weir two feet, has just been commenced. Young honge trees planted on bund. The only site for a kodi is such a very bad one, and the bund is so long and irregular, that it is about the worst tank in the Sub-Series to increase in capacity. The area irrigated this and the five preceding years has never nearly equalled the present capacity of the tank.

13. Alaru loddanhalli.—Serial No. 31. Work has just been commenced on the estimate of Rs. 3,382, which provides for raising the kodi three feet. The bund is much grazed.

14. Harvanhalli.—Serial No. 29. Neatly repaired at a cost of Rs. 778, with a three to one front slope. The work was finished three months ago and the top is much grazed. Young honge trees have to be removed.

15. Gudichatfihalli.—Serial No. 28. Estimate of Rs. 2,638, providing for raising the bund three feet is more than half completed; the new turfing is already injured by cattle.

16. Koyira.—Serial No. 27, to be raised four and half feet at a cost of Rs. 1,261, front slope to be three to one. I ordered the old stone to be utilized in pitching just above and below kodi level, so as to afford protection where most wanted.

17. Gunagankere.—Serial No. 62. Being increased three feet in capacity, estimate Rs. 3,511, of which Rs. 1,400 has been spent. The old revetment which was in fair order has been so much injured by men pulling it down to catch crabs, for a length of thousand feet, that an additional expenditure of Rs. 200 must be incurred. The matter has been reported to the Commissioner of the Division. I ordered the toe wall of the kodi to be carried down three feet deeper than is provided in the estimate.

Nagankere Sub-Series.

18. Dandidas' Kodagikere.—Serial No. 61. To be raised three feet at a cost of Rs. 3,966. Young honge trees to be removed from the bund.

19. Arlmallige.—Serial No. 124. Bund injured by cattle grazing near village end. Three tats grazing at time of inspection. Honge trees planted on bund.

Arlmallige Sub-Series.

20. When this tank was restored, a new sluice was constructed in the wing wall of kodi, and a new channel, to command 300 acres of land, marked out. The sluice and the first 1,650 feet of the channel were made by Government, and one mile of the channel beyond was cut by the ryots. It is now stated that the land is so bad that it will not pay to take it up. One small piece only had been taken up for a betel garden.

21. Kuntenhalli.—Serial No. 122, completed 2 years ago and the land taken up. The bund is well conserved, the grass being cut and not grazed. Requires raising by ryots about 2" and young honges and jaman trees to be removed.

22. Mensikere.—Serial No. 121, also completed two years ago, but not half the land cultivated, tank still full, front slope of 3 to 1 pitched out of shape. Honge trees to be removed, turf fairly conserved.

23. Huskur—Serial No. 120. A fair quantity of land taken up. Conservancy fair, honge trees on bund to be removed.

24. Kurbahalli.—Serial No. 84. This is the small tank the breach of which was reported to the Chief Commissioner with my memorandum of the 29th October 1874. The estimate of Rs. 380 prepared in the taluk for its repair is very largely in excess of what it should be, and I recommend that, as we have work in the neighbourhood, the repairs should be left to the Irrigation Department: 3 calves were picketed on the bank grazing at the date of my inspection.

25. Konganhalli.—Serial No. 117. Capacity increased by 3 feet completed about a year ago, but bund already out of shape and much injured by cattle; honge trees planted high up the slope; a better form of kodi required. Old sluice completely broken down and must be replaced. I have requested the Executive Engineer to send in an estimate for the necessary repairs to this tank. The land under it is only partially taken up.

26. Gaudankere.—Serial No. 114. Capacity increased 3 feet. With the exception of planting honge trees, the bund is fairly conserved, and a small slip was stopped by being attended to at once. Gibbet stones to sluice not upright.

27. Kandoji.—Serial No. 113, increased 5 feet in capacity and breached heavily in September as already reported in detail to Chief Commissioner. Bund much ploughed up by feet of grazing cattle. The land all taken up and crops saved.

28. Chikkenhalli.—Mogekere, Serial No. 112, increased 2 feet in capacity. There are 3 bad slips in the bund which is cruelly grazed; land fairly taken up.

29. Chikkenhalli.—Kaulikere, Serial No. 111. Bund badly grazed from end to end, and honge trees planted high up the slope; land not taken up; gibbet stones crooked.

30. Chikhanabe.—Serial No. 116, capacity increased 1 foot. There is a roadway over this tank, the bund of which is badly grazed and planted with honges, 3 cows were picketed on it at the time of my inspection. Fresh land has been taken up under this tank.

31. Dodhanabe.—Serial No. 110, capacity increased by 4½ feet. There is a front slope of 3 to 1 pitched, to this tank, but nevertheless there is a bad slip in the rear of bund. I directed the Executive Engineer to prepare an estimate for this. The roadway runs over this bund, but the Overseer had dug a pit in such a way as to seriously incommode the traffic, and had needlessly injured the waste-weir. A very fine sheet of cultivation under the tank. Honges planted. A toe wall required to kodi.

32. Dodtippur Tank,—Serial No. 109, has been raised 3 feet, and cultivation, said to be the first for 30 years, was just commenced as Vaisak. The bund was badly grazed and honge trees had been recently planted high up the slope. A good deal of a species of willow shrub called in Tamil Nirnuche grows on the rear of this bund and would be advantageously planted on non-revetted front slopes, and in places where slips have occurred.

33. Gunsandra.—Serial No. 108, thoroughly grazed, and honges planted on the bund; land partly taken up.

34. Galibilikote.—Serial No. 106, has leaked much, but the slips are now stopped. The tank was raised 6 feet, and the cultivation has increased from 5 to 10 kandis, and it is stated that 5 kandis more will be taken up next year. The bund had been grazed.

35. Vaddarganhalli.—Serial No. 105. The kodi has been damaged and requires attention. The bund has been much grazed and honge trees have been planted high up the slope. Very little cultivation.

36. Chillanhalli.—Serial No. 102. Bank well conserved, with the exception that honges have been recently planted.

37. Jambinkere Sub-Series.—Kamlur.—Serial No. 96, raised 6 feet in capacity, 2 small slips in front of the bund. I doubt whether the Sujkat apron will for long stand the 3 feet direct overfall. Cultivation extensive, but not apparently equal to the capacity of the tank.

38. Antarhalli.—Serial No. 95, raised 8 feet in capacity. A large slip in rear had been effectually repaired by the ryots. Honges planted high up the bund. Very little cultivation.

39. Kulur.—Serial No. 97. As on the occasion of my last inspection cattle were grazing on this bund, I did not go over it.

40. Jambinkere.—Serial No. 99. The terminal tank of the Sub-Series. Bund much grazed, land very partially taken up.

41. Madaganhalli.—Serial No. 98, increased 3 feet in capacity, but very little land taken up. The front slope of 3 to 1 has been eroded here and there by the water and requires a few stakes and brushwood. This matter has been brought repeatedly to the notice of the Amildar by the Executive Engineer, but nothing has been done. The bund is grazed bare.

42. Vadhalli, Hoshalli.—Serial No. 92, has been raised 3 feet, and is now a considerable tank, but there is as yet very little cultivation. The ryots were turfing the rear slope.

43. Tippanhalli.—Serial No. 90. Work completed 3 months ago, but the rear slope is much cut up as the ryots have not turfed it. There is no cultivation at present.

44. Tubgeri.—Serial No. 89, raised 4½ feet in capacity, much grazed, but otherwise in good order; there is but little cultivation.

45. Kurnal.—Serial No. 88, raised 6 feet in capacity, much grazed, fair cultivation.

46. Tenksal.—Serial No. 87, raised 6 feet in capacity, much grazed; ryots have recently been doing work to the bund; there are 2 slight slips and very little cultivation.

47. Togarikatte.—Serial No. 85, increased in capacity by 6 feet. The tank did not fill, but there is one slight slip. The bund is grazed, and there is only a little cultivation.

48. General Remarks.—The first point in the above Inspection Report which requires special notice is the breaching of the 3 small tanks of Kurbahalli, Kamloji, and Mogekere, and the numerous slips, most of them of no great importance, noticed in other tanks which have recently been repaired at a very heavy outlay under the best supervision.

49. With regard to this, I must first remark that an Inspecting Officer going his rounds, naturally visits by preference those works which have not turned out satisfactorily, and he notices prominently all defects while he passes over satisfactory results as a matter of course.

50. Secondly, the tanks which have breached, and with 2 are 3 exceptions, those where slips have occurred were mere Gokattes, which have recently been largely increased in capacity, and thus their bunds were exposed to a pressure of water which found out all weak places, such as crab holes, fissures from decayed roots, &c. In a previous communication, I have explained to the Chief Commissioner how the action thus set up affects the new earth work when, from motives of economy, it has all been added in rear.

51. From the reasons given in the last 2 paragraphs, it will be understood that the damages noted only affect a small portion of the expenditure incurred, and that the larger works, on which considerable sums have been spent, are generally in good order.

52. On the occasion of this inspection and previously in March last, I visited a very large number of the works in progress in the Bangalore Tank District, and I unhesitatingly declare that the quality of the work turned out is far superior to what was usual in this Province before the formation of the Irrigation Department, and to what I have been accustomed to on Irrigation Works in Tanjore, and other Districts of Madras. We had not the money there required to turn out good work.

53. The Chief Commissioner is aware from my Inspection Reports that I am not in the habit of shrinking from denouncing bad work, but in the case of these tank works, I do not think that the Irrigation Officers have been careless or negligent in accepting bad work. Economic reasons have in many cases caused us to add the new work in rear instead of in front of the old bunds, and I consider it probable that the importance of making the most searching enquiry, before the repairs are commenced, into

the existence of any old trickle, of where trees have been cut down or old breach occurred, has not received due attention. I need not say that in future these points will be anxiously looked into.

54. Many of these *small* slips might have been arrested at their commencement by a few stakes and a little brushwood, and correspondence which has passed through this Office has proved that the taluk officials have not, at all events, in all instances, insisted on the ryots attending to such petty repairs at once.

55. It will be seen that the practice of grazing the tank bunds, although strictly prohibited by the Chief Commissioner Under Secretary's No. 388—1948 of the 17th July 1874, to the Commissioner of Nundydroog, is still almost universal.

56. From the general prevalence of the practice, and from the fact that cattle were picketed on the banks at the time of my inspection, it appears probable that the stringency of the orders on this subject are not understood.

57. Almost without exception, the bunds of these recently improved tanks have been planted with honge trees, although the practice was strictly prohibited in the Chief Commissioner Under Secretary's No. 163—1759 of the 4th July 1872. The infringement of the rule was brought to the notice of the Amildar by the Executive Engineer, but the practice still continued.

58. I brought the above conservancy matters with others to the notice of the Commissioner of the Division a short time ago, and Colonel Pearse has issued such orders as will, I have no doubt, produce a great improvement in these respects.

59. In my remarks on the several tanks inspected, I have noted generally whether the lands commanded had been taken up or not, but the ploughing season for Vaisak cultivation was only just commenced and much of the land I saw waste may yet be taken up. If so, I think it probable that Government will get a fair direct return for their expenditure.

60. In *riding from tank to tank*, I saw a not inconsiderable portion of the Dodballapur Taluk, and the difference in the amount of dry cultivation in the upper part of the Uesargatta Series, where the Irrigation Department has been 2 years at work, and the country lower down where operations have been recently commenced, was most marked. Above there was hardly any arable waste, below very large tracts of land previously cultivated were fallow. If this difference be due to the fructification of the money spent in the District, it is most encouraging.

61. To determine the point mooted in the last para, Mr. Target suggested that the revenue returns of the taluks in which we work should be kept, *hobli by hobli, for a series of years.* The suggestion appears to me a good one, but I am unable to say whether it would involve too much work on the Revenue Department.

62. It appears to me that there are questions in connection with the Tank Conservancy scheme, at least as interesting to the Revenue Officer as to the Engineer, and I hope that they will receive the necessary attention.

63. In dealing with the tanks in this series, the impossibility of procuring stone in sufficient quantities, except from great distances, and the desire to store water at a remunerative rate, has caused us to adopt several sections of bunds which, although not uncommon in countries where stone is scarce, are new to the Bangalore District. I had hoped to have been able to note for future guidance how they had behaved, but the tanks were almost all quite full. Either I must go round again in the hot weather, or the Executive Engineer must submit a special report.

64. But of this much we may be certain that, without conservancy, these long slopes must fail. If the water finds a hole made by a hoof plugging into the ground when wet, it will commence to enlarge it, and if the action of the lap be not checked, it will go on increasing as at Madaganhalli. On the other hand, experience has proved that with conservancy they succeed.

65. I much regret that arrangements were not made this season to gauge the discharges over the kodis of the completed tanks. There has been a similar failure, although attention was drawn to the importance of the subject, in the other Irrigation Districts, and we have lost the experience of a most important year which might have been gained. I shall take care that careful observations are recorded next year.

Proceedings of the Chief Commissioner of Mysore, General Department, 19th March 1875.

From the Under-Secretary to the Chief Commissioner of Mysore, P. W. D., To the Superintendents of Divisions and all Executive Engineers and Assistant Engineer Mr. Target, (including Coorg,) Memorandum Circular No. 163—1759, dated Bangalore, 4th July 1872.

The Chief Commissioner having gathered from the progress reports on the planting of avenue trees for 1871—72 that in some instances the rear slopes of tank bunds have been planted with trees, directs that henceforth no trees shall be so planted. Beyond the toe of the slopes the planting of guava, lime, other small fruit trees, and even the honge tree should be encouraged as much as possible, but even in this position no large trees whose roots are likely to reach the tank bed, and eventually cause leaks should be put in. On the slopes close growing shrubs, and bushes, aloes, in fact any thing that will hold the soil together, and prevent cattle from grazing on the slopes are highly desirable. Large trees that may already be growing on tank bunds and have reached a large size should not be removed without reference to the Irrigation Department, as the bunds may be thereby endangered. All small plants of large trees that may however spring up should be removed as soon as detected.

From the Officiating Under-Secretary to the Chief Commissioner of Mysore, Irrigation Branch, To the Commissioner of the Nundydroog Division, No. 388—1918, dated Bangalore, 17th July 1874.

I have the honor, by order, to inform you that the Executive Engineer of the Tank Division has reported that the ryots are not attending to the petty up-keep repairs of the tanks handed over to them in the Jambinkere and Arlmalligе Sub-series of the Hesargatta Series, and I am to request that you will issue such orders as will ensure that all petty repairs receive attention as soon as there is a necessity for them.

2. I am to remark that as the system of handing over tanks, after thorough repair and in many cases extensive improvements, to the ryots for up-keep, is now only, for the first time, being inaugurated, it is very important that all the Revenue Officers concerned should exert themselves to ensure a first success. The system once in working order it is believed that no difficulties will be experienced.

3. The work required of the ryots is petty repair only; any extensive slip or leak should be repaired by the Revenue Officers at the cost of Government.

4. The Officiating Superintending Engineer and the Executive Engineer have both after personal inspection brought to the Chief Commissioner's notice that cattle are still permitted to graze on the slopes of these newly repaired tanks. This very injurious practice has already been almost entirely put a stop to in the Kolar District, and the Chief Commissioner requests you will inform the Deputy Commissioner that he must prohibit it in the Bangalore District also. If necessary the ryots should construct an aloe fence completely enclosing the bund.

5. The Chief Commissioner prohibits trees being planted within the reserved strip of 10 feet along the toe of the bund.

From the Executive Engineer, Tank Division, To the Superintending Engineer of Irrigation Works of Mysore, No. 605, dated Bangalore, 24th October 1874.

I have the honor to bring before you a file of correspondence between Mr. Morrell, in charge of No. II Sub-Division, Bangalore Range, shewing the difficulty he had to get some Rs. 15 or 20 of earthwork done to Tenksal Tank.

It will be seen from the correspondence that the Amildar's assistance consisted in writing to say that he had given orders and making complaints against this Department stating that the slips occurred from bad work, but takes no notice of a report from Tubgere Shanbheg Puttanna, stating that the labor he had collected was refused by the Shekdar's peons, who went about collecting cocoanuts for the Shekdar's use of the Gauri feast.

On the first day the labor was collected by the personal influence of the Sub-Divisional Officer without any assistance from the Revenue Department. The Amildar's help (which consisted of a circular) must however be acknowledged on the second day.

On the 17th a small slip took place in the rear of Hudhalli tank at the site (as since informed by the villagers who did not give previous information owing to the lack of orders from the revenue authorities so to do) of an old breach which used to give trouble annually.

On the first day labor was collected without any trouble. But on a peon stopping a villager who was obstructing the waste weir for the purposes of fishing, a fight ensued between them, the villager using a knife.

The next day, 19th, the same Shekdar who turned away the labor collected for Tenksala, summoned all the villagers to the Taluk Cutcherry, to make a show thus stopping the work. In the evening, seeing the way in which the work was hindered Mr. Morrell applied personally to the Deputy Commissioner, who promised to issue orders the next morning ; these orders having taken no effect whatever up to the 22nd, work was stopped at a distant part of the Sub-Division, and thus labor was procured. Mr. Morrell was loath to follow this course as labor was plentiful at site till interrupted by the Tubgere Shekdar and he thought that the Deputy Commissioner's orders would have been sufficient. The sluices were opened to relieve the pressure on the bund, these were closed as soon as the officials of this Department turned their backs, as alleged, by the Amildar's orders.

This system of closing sluices I can well believe, as it was done at Dodhanabe, whilst the waste weir was discharging, and the bund in a dangerous state: whilst the repairs were going on, here also the waste weir was stopped up for the purposes of fishing.

I have also to mention that on the 10th September I requested the Amildar to meet me at 9 A. M on Dodhanabe tank bund to shew him what was going on, and to point out some waste weirs that were bunded up. I waited till 11-30 A. M. at which time he made no appearance, although he was at the village close by ; I mention this to shew the want of good feeling, and respect in the conduct of the Amildar.

I have also to add that where the Amildars do not throw a damper on the village authorities that the up-keep of the tanks by the ryots will prove a success.

Abstract Translation of the correspondence between Mr. Morrell, Overseer in charge of No. II Sub-Division, Bangalore Tank District, and the Amildar of Dodballapur Taluk.

To the Amildar of Dodballapur Taluk, No. 39, dated 22nd September 1874.

The undersigned inspected the Tenksal Tank, and found it unsafe, and no revenue official or ryots attending to the petty repairs which were urgently required. A day previous although a report to the fact was sent by the village authority to the Amildar, yet no notice was taken and therefore the Overseer was obliged to collect some labor by his personal influence to execute the urgent repairs. Some more work is required to make the tank safe, which should at once be attended to, by the ryots' labor ; if not, this tank would probably be breached and a great damage anticipated to the lower tanks (*viz.*, Tippanhalli, Vadahalli, Hoskere, Pallenkere, &c.,) and heavy loss to the Government.

The Amildar once at Hanabe spoke with the Overseer that he has got no sufficient peons, if so and if he is basily engaged he may issue circular to the undermentioned villagers to render assistance in collecting labor and the requisite work will be carried out by the Overseer.

1. Togarigatta.
2. Tenksale.
3. Karnul.
4. Tippanhalli.
5. Tubgere.
6. Sunnagattahalli.
7. Mustammanhalli.
8. Gangasandra.

No. 25, dated 22nd September 1874, Reply to No. 39, dated 22nd September 1874, by the Amildar of Dodballapur.

No sooner did he hear the report of sinkage of Tenksale Tank, than sent orders to village servants as well as to Shekdar, and the Shekdar reported personally last night that he has rendered assistance, while so, the Amildar was surprised to see the complaints mentioned in the memo.

As the Overseer states that he has received no assistance, an information is requested whether the labor collected from that village or from the distant part of working party of Irrigation Department, so as to enable the Amildar to punish the ryots in case of their non-attendance.

The Peshkar of this taluk has been ordered to proceed to the spot at once to render the required assistance, and also notices to the villagers, as requested by the Overseer, are herein enclosed, which should be served on village authorities. The Amildar and all revenue officials, leaving other duty, are wandering every day on many of the lately damaged tanks, which is well known to the Overseer. And as the above tank was completed by the Irrigation Department lately and on receiving first supply of water, a sinkage has occurred as a proof of bad work done by the contractors who should bear the cost of this repair.

Proceedings of the Chief Commissioner of Mysore, General Department,
19th March 1875.

No. 40, dated 25th September 1874, To the Amildar of Dodballapur Taluk, Reply to his No. 25, dated 22nd September 1874.

With regard to the Amildar's believing the verbal report made by Shekdar of Tubgere, the Overseer affirms that the Shekdar or any of the revenue people made no their appearance until the 22nd evening and 23rd up to 9 A. M. (which can be well proved, if required.)

When the Overseer questioned the Shekdar on his appearance whether he has rendered him any assistance, he said, in reply, no. And he just has come to do so, also said that the same has been reported to the Amildar on the 22nd instant.

The Peshkar, whom the Amildar deputed, has not made his appearance up to date, whilst so, and while the fact was informed in the last memo of the Overseer, for the orders not being carried out, it is pity to see how the Amildar came to surprise.

For the last three months as it is continually raining, it is not strange to expect a slight sinkage or ruts to any tank however strong the work may be. The tanks were already handed over to the revenue authorities for up-keep, and the undersigned thinks that it is their duty to keep the front and rear slopes and the tops of bunds in good order. If they had done this since they received the charge of the tanks, there would have been very little damage to be expected in these heavy rains.

There is no fault of contractors, but it is chiefly owing to the neglect of attending to the petty repairs, required by the ryots, then and there. And even now, if the repairs required are not early attended to, and if no proper conservancy is adopted, it will of course lead to the heavy repairs.

A report received from the Shanbhog Puttanna is herewith enclosed for information, regarding the difficulty in collecting the ryot labor.

Report from Ramasami, a Mutsaddi, to the address of Mr. Morrell, Overseer, dated—September 1874.

Complains that Tubgere Shanbhog Puttanna dishonored the orders issued by the Amildar of Dodballapur Taluk, for collecting the ryot labor for emergent repairs required to Tenksala Tank.

Report from Shanbhog Puttanna to the address of Mr. Morrell, Overseer, dated—September 1874.

Complains that he is much hindered in collecting the ryot labor by the peon of Shekdar of Tubgere, who has come here to collect cocoanuts for Shekdar for Gauri feast and taken the village servant, (Talari) to help him in collecting cocoanuts from every shop keeper. A report as to this effect was also sent to the Amildar for information; also states that he has not disobeyed the Amildar's order.

No. 26, dated 27th September 1874, Reply from the Amildar to No. 40, dated 25th September 1874.

The Peshkar's non-attendance was owing to his ill health. And the Taluk Mestri and Shekdar have been ordered to render assistance, and they have done so. If similar assistance in this manner had not been rendered by the Revenue Department, the Overseer should consider how that all lately damaged tanks are put in order.

With regard to the Overseer's remark, ("it is not strange to expect a slight sinkage or ruts to any tank however strong the work may be,") that the tanks repaired previously are in good order, but those tanks that are lately done by the Irrigation Department are in bad order. Such tanks have been handed over to the Revenue Department.

Shekdar has been ordered to cause the ryots do the turfing, &c., required, and some work has already been done. There would be no damage to the tanks by not having finished the remainder of the work, which is very little and that they are attending to. Orders have been issued to the Shekdar to complete the portion of turfing, if it is not already done.

Tubgere Shanbhog Puttanna's report is herewith returned, and he has sent a similar one to the undersigned; it appears that Puttanna is not a man who could utter such words, (alluded to in the Mutsaddi's report.)

Proceedings of the Chief Commissioner of Mysore, General Department, 19th March 1875.

From the Superintending Engineer of Irrigation Works of Mysore, To the Deputy Commissioner of Bangalore District, No. 2889, dated 31st October 1874.

Has the honor to forward in original (to be obligingly returned) a file of *correspondence regarding the remissness of the taluk officials and ryots in the Dodballapur Taluk in affording assistance towards petty repairs required to stop leakage in the Tenksala and Wadhalli tanks.

*No. 605, dated 24th October 1874, from the Executive Engineer, Tank Division, to the Superintending Engineer with 6 Kanarese papers and 6 abstracts of translation.

2. The correspondence would appear to indicate that there has been reason to complain of want of co-operation on the part of the revenue officials, especially from the Tubgere Shekdar.

3. The bunding up of the waste weir reported is wholly contrary to orders, and is most dangerous; and the undersigned considers that the Amildar should have met the Executive Engineer as requested on the 10th ultimo, or assigned a sufficient reason for not so doing.

4. The apparent bad feeling between the two Departments is much to be regretted, and if it continues, the irrigation scheme in the Bangalore District must be a failure. The undersigned will feel much obliged for any suggestions from the Deputy Commissioner which would tend to remove this bad feeling.

5. The favor of an early reply is requested.

From the Deputy Commissioner, Bangalore District, To the Superintending Engineer for Irrigation Works, No. 331, dated Bangalore, 2nd November 1874.

In reply to your memo No. 2889 of 31st ultimo, forwarding the Tank Division Executive Engineer's letter No. 605 of 24th idem, and a *file of correspondence, I have the honor to observe that, as far as I can gather from a perusal of Mr. Target's letter, his complaints may be resolved into the following:—

*Herewith returned.

1st. That the Dodballapur Amildar on being applied to for assistance to carry out 15 or 20 rupees worth of earth work, replied that he had given the necessary orders, and though the labor for the 1st day's work was collected by the "personal influence" of the Overseer, the Amildar's orders were of material assistance on the 2nd day.

2nd. That the work on the Wadhalli tank was interrupted by the act of the Tubgere Shekdar who carried off the people to a "show," that the Overseer applied to me personally and that my orders were of no avail.

3rd. That on one occasion, nearly 2 months ago, the Dodballapur Amildar treated Mr. Target with disrespect in disregarding a request he had made to meet him.

2. On the first point the assistance given by the Amildar is acknowledged; the gist of the complaint against him being that he commented on the nature of the work which had been done, and took no notice of the Shekdar's conduct as brought to notice by the Shanbhog. The Executive Engineer could not have learnt whether notice had or had not been taken of the complaint, assuming it really to have been made. The complaint does not however seem to me to bear investigation. To do 15 or 20 rupees worth of earth work, the machinery of the Taluk Executive has to be put in motion, notwithstanding that Mr. Morrell's personal influence was so good as to meet all requirements for the first day's work.

3. On the 2nd point, I have to remark that the dispersion of the people at work on the Wadhalli tank, was, from what I learnt on the spot, due to the affray which took place between some peon or peons of the Overseer's and the villagers. I referred the parties to the Taluk Magistrate, and can offer no opinion as to the merits of the dispute, nor do I see any object can be gained by enquiry, for it was alleged on one side that the peon had been the aggressor, and if, as it was stated, he interfered with a villager who was fishing at the waste weir, he clearly outstepped the limits of his authority. As to the statement that the waste weir had been bunded up for fishing, I cannot recollect that this was brought to my notice by the Overseer, and it is on the face of it improbable, as the Overseer told me that the water was running some feet (I forget, how many) over the waste weir. The interruption to the work was really due to the Dasara feast, which ended on the 19th and 20th. The Amildar directed that the Overseer should be aided on the 21st, and I have no reason to doubt but that this was done.

4. There remains the complaint against the Amildar's conduct, at Dod Hanabi in September. Mr. Target mentioned the circumstances to me on the 17th September, and when I next saw the Amildar I questioned him on the subject, and though I have forgotten the details, he explained the matter

to my satisfaction. and at any rate convinced me that he had not intentionally shewn any slight to Mr. Target. He was hurried away from the place by the report of a breach or threatened breach in a tank (the name of which he gave).

5. It is unnecessary, I think, to comment upon the extremely loose and intangible form in which these complaints are made. I regret to think that there is not as much harmony between the Departments as there ought to be, and I should not hesitate of course to take the severest notice of any action on the part of the taluk officials that could be construed into wilful obstructiveness or even supineness, but the manner in which these complaints are presented shew, I think, clearly that the statements made to the Executive Engineer have been accepted without enquiry.

6. With regard to your concluding enquiry, I may state that I have on more than one occasion, while lately at Dodballapur, insisted upon the Taluk Amildar giving his unqualified aid to the Irrigation Department, but to ensure an harmonious co-operation, something is necessary on the part of the Executive Officers of that Department, and if, as in the present instances, a disposition is shewn to rely less upon their ability to act in a conciliatory and friendly spirit with the officials and people, than upon what can be effected by frequent complaints, the desired object will not be attained. I may add that there is less likelihood of a proper relation being established, if, as has been recently brought to your notice, the Executive Engineer is himself unable to impose any restraint upon his temper in his official correspondence with the District Officer.

From the Officiating Superintending Engineer, Irrigation Works, To the Commissioner, Nundydroog Division, No. 2961, dated 4th November 1874.

I have the honor to forward for such notice as you may consider advisable, a *file of correspondence in original regarding the apathy shewn by the taluk officials of Dodballapur in the matter of emergent repairs necessary to prevent tanks from breaching, and the personal disrespect which the Amildar has evinced towards the Executive Engineer of the Tank Division.

*To be obligingly returned.

No. 605 of 24th October 1874, from the Executive Engineer, Tank Division, to Superintending Engineer, with six Kanarese Acats and translations.
No. 2889 of 31st October 1874, from Superintending Engineer, to Deputy Commissioner of Bangalore.
No. 331 of 2nd November 1874, from Deputy Commissioner of Bangalore, to the Superintending Engineer.

2. You will perceive that I addressed the Deputy Commissioner on the subject, and asked his co-operation in checking the bad feeling which evidently exists between the two Departments in the Bangalore District; but I regret to find from Major Clarke's No. 331 of the 2nd instant that his views on the subject are very different from my own.

3. With regard to the repairs of the Tenksala tank assistance of some sort appears to have been given by the taluk, and it therefore does not appear necessary to enquire further into the matter.

4. But at the Wadhalli tank, it will be seen, that although the slip occurred on the 17th, no assistance was given by the taluk, and on the 22nd labor had to be brought from a distance by this Department to carry out the petty repair. On this the Deputy Commissioner is content to remark that the Amildar gave orders to render assistance on the 21st, that he has no reason to doubt that this was done, and does not see that any object can be gained by enquiry.

5. The 3rd point appears to me to be a very serious one as involving great discourtesy on the part of the Amildar towards the Executive Engineer, and also much apathy in carrying out the orders of the Chief Commissioner regarding the bunding up of waste weirs. On the 10th September Mr. Target reported to the Amildar that the waste weirs of certain tanks were bunded up, and requested the Amildar to meet him to have these pointed out. Notwithstanding the remarks in the Deputy Commissioner's para 4, I am of opinion that the Amildar should either have met Mr. Target, as requested, or have explained to that Officer why he was unable to do so.

6. I have now to pass to the concluding remarks of the Deputy Commissioner—that, in order to ensure harmonious co-operation between the Departments, something is necessary on the part of the Executive Officers of the Irrigation Department besides what can be effected by frequent complaints. This is undeniably true, and from July 1872 until March 1874, the Irrigation Department at work in the Dodballapur Taluk made no complaint of want of co-operation on the part of the revenue or taluk officials. So far as I know there is not a single complaint on record until I myself, after personal inspection, brought to notice the utter neglect by the taluk officials of their conservancy duties.

7. I much regret that Major Clarke's concluding clause should have been penned. The correspondence to which he alludes passed through you, and I most unhesitatingly assert that there was not a

line or a word written by Mr. Target, which would justify the sweeping statement that "the Executive Engineer is unable to impose any restraint upon his temper in his official correspondence with the District Officer." Stronger language could not have been used, had Mr. Target descended to the grossest abuse.

9. I have shewn that I will not permit to pass unnoticed even the semblance of disrespect in the correspondence of the Officers of this Department with the Deputy Commissioner, and I therefore think that I may look for your support in protecting them from any unwarranted aspersion of this nature.

From the Executive Engineer, Tank Division, To the Superintending Engineer of Irrigation Works, Mysore, No. 678, dated 23rd November 1874.

I have the honor to report that, on my inspection of Linganhalli, Gannigankere, R. No. 71, on 18th instant, I found the stone revetment had been dismantled in several places so that the crabs that had taken shelter might be got at.

The revetment in these places was sufficiently good to have remained, but will now have to be entirely rebuilt entailing an extra cost of about Rs. 150, as it would be now necessary to repair that part entirely.

The Amildar, Shekdar and Patel have all been asked by the Sub-Overseer in charge of the Sub-Division, to order the Nirgantis to watch at night, but without effect.

The same thing was done last May at Kenchiganal tank; the only punishment awarded by the Amildar was a fine of Rs. 0—8—0. I have ordered night watchmen to be kept till other measures be adopted.

From the Commissioner, Nundydroog Division, To the Superintending Engineer, Irrigation Works, No. 289, dated Bangalore, 28th November 1874.

I have the honor to acknowledge the receipt of your letter No. 2961 of the 4th instant, bringing to my notice the apathy displayed by the taluk officials in matters relating to the emergent repairs to certain tanks in the Dodballapur Taluk.

2. From the report submitted by Mr. Morrell, it is perfectly clear that the Shekdar of Tubgere was remiss in his duty, in not at once affording necessary aid when called on to do so, in the case of the Tenksala tank. This tank had only recently been handed over to the Revenue authorities by the Irrigation Department for up-keep, and during the heavy rains which fell this last season, it was incumbent on the taluk officials to watch the work closely and to attend to any repairs urgently required, and I will order the Shekdar to be suspended for six months. If, moreover, as alleged by the Overseer, the Tubgere Shanbhog did not comply with the order to turn out the ryots, he will also be punished and made to understand that in these matters no evasion of the duty devolving upon him will be permitted.

3. The tone adopted by the Amildar, in his reply of the 27th September, to the Tank Overseer, is improper, and not what I should have expected from him. He will be warned that his conduct hereafter will be closely watched, and that he will be heavily fined or otherwise punished, if he resorts to argumentative answers instead of doing his work.

4. From the Kanarese correspondence received with your letter under reply, it is evident that the Amildar shewed something like incivility, and want of activity, if not indifference, and this is simply unpardonable. It should matter nothing to him whether there is any difference of opinion with regard to the Department that should carry out the work. In all cases of emergency, his duty is clear and precise, and if he does not perform it, he must take the consequences. He should have gone at once to see the Executive Engineer when sent for, especially at a time when all Irrigation works were more or less in danger, even if he did so at considerable inconvenience as regards his other duties, and his attempt to throw the onus of looking after the work on the Peshkar, the Mestri, the Shekdar and the ryots, is not satisfactory and cannot be accepted.

5. Your docket No. 2880 of the 31st October to the Deputy Commissioner of Bangalore was certainly most temperate; but at the same time I may mention that it seems to me, that if the nature of the emergent work to be done was so trifling as to call for an outlay of only 15 or 20 Rs., your Department with a large permanent staff might have put matters to rights at once without calling for aid from any one, and thus have ended all discussion, though it could form no excuse in the Amildar's case.

6. As regards Major Clarke's letter to you, I regret to say, I think it a mistake from first to last. It enters into rather a long argument on points which I consider were scarcely open to discussion at all. All that was necessary was for the Deputy to issue a peremptory and stringent order to the Dodballapur Amildar to attend to the work required for ensuring the safety of the tanks, and to comply to the utmost of his ability and without delay to the requirements of the Irrigation and other Departments. The Amildar's own replies were quite sufficient to shew that he had not performed his duties with activity and zeal during a time when it was most important to watch all the Irrigation works in his taluk, and that he endeavoured to palliate his own shortcomings by accusing the Department of bad work.

7. With reference to paras 5 and 6 of the above letter, I concur with you in regretting that they were ever penned, or that they form part of the correspondence. The remarks were not called for, and are not judicious. I can only suppose that they were written in a moment of irritation, and I think that had Major Clarke kept his letter for 24 hours, his better judgment would have shewn him the advisability of omitting them altogether.

8. It has been my utmost endeavour to promote and maintain harmony between the Departments, though differences and diversity of opinion on many points must frequently arise, and I believe this to be your wish also. I shall therefore not only send a copy of this communication to Major Clarke, but shall have a stringent order prepared in my own Office in the form of a circular to the taluks pointing out that no supineness or evasion will be permitted with regard to the supervision of Irrigation works, or delay in supplying labor in cases of emergency.

From the Superintending Engineer of Irrigation Works of Mysore, To the Commissioner of the Nundydroog Division, No. 3204, dated Bangalore, 25th November 1874.

This Office No. 2961 of the 4th instant, forwarding an original file of correspondence regarding the apathy of the taluk officials of Dodballapur in the matter of petty repairs to tanks, and complaining of the discourteous reply of the Deputy Commissioner of the Bangalore District to the Superintending Engineer's reference on the same subject requesting co-operation.

Has the honor to invite the attention of the Commissioner to the above, and to solicit the favor of an early reply.

From the Executive Engineer, Tank Division, To the Superintending Engineer of Irrigation Works, No. 540, dated 23rd September 1874.

Has the honor to enclose a copy of an Arzi received from the Amildar of Dodballapur (stating that he is unable to do small repairs to tanks,) for your orders.

Dodballapur Taluk Amildar's Arzi to the Executive Engineer, Tank Division, No. 24, dated 21st September 1874.

Begs to state that it appears from the report submitted by Tippur Hobli Shekdar that Kamlur village tank repaired by Department Public Works is full of water and it leaks. That Tenksala Hoshallikere tank of Tubgere Hobli repaired by the same Department is also full of water; that the rear slope of the bund has in one place sunk 7½ yards and the top of the bund is crack and that the rear slope of the bund will sink more, that he is unable to undertake these works as he has a few peons under him which he has already informed to the Executive Engineer.

From the Superintending Engineer of Irrigation Works, To the Deputy Commissioner, Bangalore District, No. 2595, dated 25th September 1874.

I have the honor to forward translation of an arzi addressed by the Amildar of Dodballapur, to the Executive Engineer, Tank Division, and to request that you will be good enough to issue orders to the Amildar to attend to the necessary petty repairs of the tanks in his taluk.

Copy to Executive Engineer of Tank Division with reference to his No. 540 of 23rd September 1874.

From the Executive Engineer, Tank Division, To the Superintending Engineer of Irrigation Works, No. 618, dated 30th October 1874.

Has the honor to state that no repairs whatever have been carried out to Madgundhalli, R. No. 84, Dodballapur Taluk. The matter was reported in this Office Circuit No. 4, A. dated 8th September 1874. The damage is increasing, and the matter has been brought repeatedly to the notice of the Amildar.

The undersigned has not been able to perceive any attempt at up-keep on any of the tanks that have been handed over in the Dodballapur Taluk.

From the Officiating Superintending Engineer, Irrigation Works, To the Commissioner of the Nundydroog Division, No. 2996, dated 11th November 1874.

I have the honor to inform you that on the 8th September the Executive Engineer of the *Tank Division brought to my notice that there were some slight slips in the bund of the Madagondenhalli Tank, Register No. 84 of the Hesargatta Series, but as the matter had been brought to the notice of the taluk authorities, and the Chief Commissioner had recently issued general instructions on the subject in his Under-Secretary's No. 381—1940 of the 15th July, I assumed that the matter would receive attention and did not consider it necessary to trouble you with it.

*See from Executive Engineer, Tank Division, No. 618, dated 30th October 1874.

2. From the enclosed copy of a report No. 618 of the 30th October 1874, from the Executive Engineer, you will perceive that up to that date nothing whatever had been done to repair the injury or to prevent the damage increasing.

3. Considering the extremely heavy rains which have fallen since the 8th September, and that the tank has not breached, it appears to me evident that the damage must have been in the first instance of the most trifling description and such as should have been at once, under the Chief Commissioner's general orders, made good by the ryots. Although the matter has been since repeatedly brought to the notice of the Amildar, nothing whatever has been done, and the damage is increasing.

4. I shall be obliged if you will call for explanation of the cause of this apparent neglect and favor me with it.

5. The general neglect of the conservancy of the tanks lately handed over for up-keep in the Dodballapur Taluk was noticed by me on my inspection of the Jambinkere and Arlmallige Series in March last.

From the Officiating Superintending Engineer, Irrigation Works, To the Commissioner of the Nundydroog Division, No. 3234, dated Bangalore, 27th November 1874.

I have the honor to forward for your information, a copy of the Executive Engineer, Tank Division, No. 678 of the 23rd instant, bringing to notice that a portion of the stone revetment of the Linganhalli Gamingankere, Registered Serial No. 171, Serial No. 62, of the Hesargatta Series in the Dodballapur Taluk, had been intentionally dismantled, and that an estimated expenditure of about Rs. 150 will be caused thereby.

2. The Executive Engineer mentions in his letter that mischief of a similar nature had been done in May last at the Kenchiganal Tank, Serial No. 73 of the Hesargatta Series, and the only punishment inflicted was a fine of 8 annas. I also attach an extract para 16 of my own inspection journal of March last, showing that the same kind of damage had been done at the Marsandra Tank, Serial No. 38, Hesargatta Series. It would appear therefore that the practice of wilfully dismantling the revetments of tanks has become not uncommon in the Hesargatta Series.

3. Knowing as I do from his No. *331 of the 2nd instant, that the Deputy Commissioner of Bangalore has an objection to the Officers of the Irrigation Department, making complaints regarding the conservancy of tanks in his District, it is most unpleasant to me to be obliged to address you so frequently on the subject; but, from the information laid before me and my own personal observation, it is apparent that not only has all conservancy on these serial tanks ceased, but active and wilful damage is not sufficiently checked. I have therefore no alternative in the discharge of my duty, but to disregard the wishes of the Deputy Commissioner.

*Addressed direct to the Superintending Engineer and forwarded in original to the Commissioner with my No. 2961 of 4th November 1874.

4. As it appears to me that the Chief Commissioner should not remain ignorant of the state of matters in connection with the serial tanks in the Dodballapur Taluk, I shall be obliged by your favoring me with an early reply to the several references, as per margin, I have lately made to you regarding them.

No. 2595 of 25th September 1874, to Dy. Commr., Bangalore.
No. 2972 of 6th November 1874, to Commissioner.
No. 2986 of " to "
No. 2996 of 11th " to "
No. 2961 of 4th " "

Proceedings of the Chief Commissioner of Mysore, General Department, 19th March 1875.

Memo No. 3235, dated 27th November 1874.

Copy to the Executive Engineer, who is directed to at once dismiss the night watchman reported to have been employed. He is not authorized to incur expenditure on the conservancy of tanks.

From the Officiating Superintending Engineer, To the Commissioner of the Nundydroog Division, No. 3248, dated Bangalore, 30th November 1874.

I have the honor to acknowledge with thanks, the receipt of your No. 289 of the 28th instant, replying to certain complaints which I had forwarded regarding the apathy of the Dodballapur Taluk officials, in the performance of their duties in connection with the conservancy of tanks, and informing me of the orders you have passed thereon.

2. With regard to the remarks in your para 5, I must remind you that, although the Irrigation Department has a large permanent staff employed in the Dodballapur Taluk, it is by no means too large for the necessary duties in connection with the preparation of estimates and the supervision of work in progress under original, so that a Sub-Overseer cannot be deputed to look after petty repairs costing Rs. 15 or 20, without interfering with his other duties and delaying more important work. On the other hand, I submit, that if the Amildar be efficient, he has only to send a strict Hukm to the village officials and such petty stake and turf work will be done without inconvenience to any one.

3. As the necessary orders have now been issued by you regarding the conservancy of tanks, I purpose, with your concurrence, leaving the matters brought forward in my No. 3234 of the 27th instant for your settlement.

4. As stated in my docket No. 2889 of the 31st October, to the Deputy Commissioner of Bangalore, I am convinced that the tank conservancy scheme must fail unless backed by the co-operation of the Revenue Officers; there can therefore be no doubt of my desire to promote, if permitted to do so, harmonious working between the two Departments, and I can only add that if any tangible complaint is brought to my notice of want of courtesy on the part of any one under my orders towards a revenue official, it shall receive instant attention, and that the whole of my influence and authority shall be exerted to the utmost to check any such conduct.

No. 9254—Genl. 2015, dated Bangalore, 19th March 1875.

Order.—From the papers submitted with the above, it is clear that Tammaiya, at present Amildar of Devanhalli, systematically neglected, when he was at Dodballapur, his duties in regard to the conservancy of tanks and in rendering aid to the Irrigation Department. The Commissioner of Nundydroog Division, so recently as the 28th November last, strongly *condemned the Amildar's conduct, but before the expiry of 3 months from that date, he recommended Tammaiya for promotion. Under these circumstances, the Offg. Chief Commissioner is of opinion that the latter's name should not have been sent up so soon for promotion, and that the order promoting him to the 4th Grade of Amildars should be now cancelled. The Commissioner is requested to submit the name of a deserving Amildar for promotion in the room of Tammaiya, whose name should not be sent up for at least six months more.

*In his letter to Superintending Engineer, No. 289.

2. Mr. Gordon takes this opportunity to remark that all Amildars should be clearly given to understand that they are expected to give real assistance in every branch of the Government service, and that neglect in Irrigation, Survey or Forest work will be noticed by stoppage of promotion.

3. The original file of correspondence received from the Superintending Engineer is herewith returned to him.

H. WELLESLEY,
Secretary.

Proceedings of the Chief Commissioner of Mysore, General Department, 24th March 1875.

From the Deputy Accountant General in Mysore, To the Secretary to the Chief Commissioner of Mysore, General Department, Genl. No. 4849, dated Bangalore, 23rd January 1875.

I have the honor to submit for the Chief Commissioner's information and such orders as may be deemed necessary, a *docket from the Commissioner of the Nagar Division, and its enclosure, in original, stating the circumstances under which a gratuity was improperly recommended and eventually † sanctioned and paid to a peon of the Shimoga Jail, named Kenga Nayik.

*No. 188, dated 14th instant.

†Chief Commissioner's Orders in Secretary's No. 1230—10, dated 6th June 1873.

2. The gratuity roll was signed by Surgeon McGann, the Officer in charge of the Jail, who does not appear to have been aware of the fact that the peon had been dismissed in May 1868 by order of the Judicial Commissioner, as it appears from the Commissioner's memo that the records of the case were in the Deputy Commissioner's Office. I observe however that in the service roll (enclosed for information) the gratuitant is shown to have been employed uninterruptedly as a Daffedar from 1st April 1864 to 23rd December 1868, and as a peon thenceforward, and in the column "How verified" it is stated "from the Jail Office Baravards as in permanent employ." The Jail Officer is thus responsible for the errors in the roll, and, seeing that such certificates of service are accepted and acted on by this Office when authenticated by the Head of an Office, I consider that the Jail Officer should be called upon to explain the circumstances under which he signed the roll, and to report what means exist for the recovery of the gratuity.

From the Commissioner, Nagar Division, To the Deputy Accountant General in Mysore, Genl. No. 188, dated Camp Kadur, 14th January 1875.

Secretary's docket No. 1230—Finl. 10, dated the 6th June 1873, sanctioning a gratuity of Rs. 229—1—9 to one Kenga Nayik, peon of the Shimoga District Jail.

With reference to the above has the honor to forward, for such notice as may be thought necessary, a memo explaining the circumstances under which the said Kenga Nayik obtained a gratuity to which he was not entitled.

Memo by the Commissioner of the Nagar Division.

One Fakrulla Khan, late Hoblidar, Shimoga Jail, addressed an arzi to this Office on 26th November 1873, stating that he was an old servant, that he was suspended in 1867, in common with other peons, on account of the escape of some prisoners, but that subsequently all the peons were directed to be reinstated, that accordingly some of the peons were reinstated, but that as he was old and infirm he was not reinstated. He therefore requested that a gratuity might be given him.

The Jail Officer was called on to report regarding the petitioner's services and why he was suspended in 1867. In reply *he stated that petitioner's services could only be traced in the Jail records up to end of December 1867, and that what became of him afterwards could not be ascertained from the records, though the servants in the jail stated that the petitioner was afterwards suspended along with others in consequence of the escape of prisoners and was not reinstated as he was old and infirm.

*Mr. Bunturi then in charge.

For the disposal of an application for gratuity on behalf of one Makdum Bég, a jail peon, certain Kanarese papers had been sent for and received from the Jail Officer with his Kanarese docket No. 455, dated 10th September 1873; and among these papers, a list signed by the late Jailor Mr. Freeman was found, in which the petitioner Fakrulla Khan was entered as *dismissed* by order of the Judicial Commissioner owing to negligence in the case of the escape of the convicts in the Ajjnur dacoity case. The order of the Judicial Commissioner alluded to is contained in Mr. Kindersley's letter No. 129, dated 24th April 1868, in which he directed "that the Hoblidar and Daffedars actually escorting the gang be dismissed" and that "the peons Ranga and Rama, who wounded the prisoner Wussaiya in 22 places must be dismissed."

As the jail was then in charge of the Deputy Commissioner and as all correspondence about the jail was carried on through him, the Deputy Commissioner was requested to report whether the other peons, who were dismissed by order of the Judicial Commissioner along with petitioner, were reinstated; if so, under what authority.

Proceedings of the Chief Commissioner of Mysore, General Department, 24th March 1875.

The Deputy Commissioner reported that the following peons were dismissed by order of the Judicia Commissioner.

1.	Hoblidar	Fakrulla Khan (Petitioner).			
2.	Daffedar	Muppani.	6.	Daffedar	Shek Ibrahim.
3.	Do	Shek Ahmed.	7.	Do	Mahomed Isuff.
4.	Do	Kenga Nayik.	8.	Peon	Rama.
5.	Do	Mahomed Husen.	9.	Do	Ranga.

That of the above, Nos. 6 and 7 were reinstated and are now in service in the jail; that No. 4 had also been reinstated in the jail as a peon, but was lately removed on payment of gratuity, and that the others were now employed in other Departments, some of them having died, and that no permission was given from the Deputy Commissioner's Office for their reinstatement. At the same time, the Deputy Commissioner submitted the following papers.

On 8th July 1869, Muppani (No. 2 Daffedar) addressed an arzi to the Deputy Superintendent of Shimoga applying for the post of a peon then vacant in the Shimoga Taluk, stating that, although he was dismissed in 1867 along with others, the Superintendent had permitted the reinstatement of all the servants then dismissed, and that accordingly some of them had already been reinstated in the jail. The Deputy Superintendent then requested the Jail Officer to report if Muppani's statements were correct. In reply, Kanarese docket No. 119, dated 22nd July 1869, Doctor Macrae reported as follows. "Petitioner Muppani is one of the servants who were dismissed in 1868 in consequence of the escape of prisoners. But as subsequently the Superintendent of Nagar ordered that all the servants who had then been dismissed might be re-employed after the lapse of 6 months from date of dismissal, some of them have been re-employed. Muppani was then re-employed and is now a peon in this Office."

After a careful search of the records of this Office, both English and Vernacular, no written order from the Superintendent of Nagar, permitting the re-employment of the servants, was found; and as the Deputy Commissioner reports that neither in his Office nor in the Jail Office, any such order could be found, it is presumed that the order alluded to was a verbal one. It may not be advisable to dismiss the reinstated peons now, as in the Judicial Commissioner's orders they were not debarred from further employment, but their services prior to dismissal would not be reckoned for gratuity, and they can only receive gratuity for subsequent service if it was good.

As the petitioner Fakrulla Khan's services have ended with his dismissal, he has no service for gratuity. He however states that Kenga Nayik (No. 4) has been paid gratuity, his service prior to dismissal being taken into account, and that no invidious distinction should be made in his case.

The circumstances under which Kenga Nayik obtained gratuity are—

In his gratuity application received in this Office with the Jail Officer's docket No. 491, dated 6th December 1872, it was stated that Kenga Nayik was reduced from Jail Daffedari to the post of peon on 24th December 1868. In this Office docket No. 381, dated 17th December 1872, explanation was called for regarding this degradation.

In reply, the Jail Officer stated that "the individual was reduced to peon, owing to the escape of a prisoner." As this was very vague, the Jail Officer was called on (docket No. 413, dated 6th January "1873) to make a *detailed report* "regarding the circumstances under which the escape of a prisoner affected the conduct of Kenga Nayik." Docket No. 18, dated 9th January 1873, is the Jail Officer's reply. From all this it will be seen that the Jail Officer made no allusion whatever to the dismissal of Kenga Nayik by order of the Judicial Commissioner; that Kenga Nayik was entered in the gratuity papers as not having been without employ even for a day on account of the escape of the prisoners, it being simply stated that he was reduced from Daffedari to peon, although from the records now received from the Deputy Commissioner's Office it is clear that the individual was dismissed on 18th May 1868, and must have been re-employed after the lapse of a few months; and that moreover the Jail Officer alluded to the escape of *a prisoner*, whereas in the notorious Aiynur dacoity case 40 prisoners had escaped.

Under these circumstances, this Office when sending up Kenga Nayik's gratuity papers had no idea whatever of his dismissal.

As Kenga Nayik's service subsequent to re-employment was within 5 years, it now appears that he was entitled to no gratuity whatever; yet owing to the Jail Office not representing facts correctly, a gratuity of Rs. 229—1—9 was sanctioned by the Chief Commissioner in Secretary's No. 1230—10, dated 6th June 1873, and has already been paid to the individual.

Proceedings of the Chief Commissioner of Mysore, General Department, 24th March 1875.

From the Secretary to the Chief Commissioner of Mysore, To the Commissioner of the Nagar Division, General No. 7834—Finl. 110, dated 2nd February 1875.

Letter No. 4849, dated 23rd January 1875, from the Deputy Accountant General submitting for orders a docket * from the Commissioner of the Nagar Division, and its enclosure, stating the circumstances under which a gratuity was improperly recommended and eventually sanctioned and paid to a peon of the Shimoga Jail.

* No. 188, dated 14th January 1875.

Forwards copy of the above with a view to Dr. McGann being called upon to explain his proceedings in the matter, and to state whether the amount of gratuity paid to the peon is recoverable.

From the Commissioner, Nagar Division, To the Secretary to the Chief Commissioner of Mysore, General Department, Genl. No. 655—307, dated 4th March 1875.

His docket No. 7834—F. 110, dated 2nd February 1875.

With reference to the above, has the honor to forward for the Chief Commissioner's information copy of letter No. 117 of the 25th ultimo, from the Superintendent, Shimoga Jail, explaining the circumstances under which a gratuity was improperly recommended to Kenga Nayik, late peon in the Jail.

2. Adverting to para XII of the Jail Superintendent's letter, enquiry will be made from the Deputy Commissioner to ascertain whether the gratuity can be recovered from Kenga Nayik.

From the Superintendent of the Shimoga Jail, To the Commissioner, Nagar Division, No. 117, dated Shimoga, 24th February 1875.

I have the honor to acknowledge receipt of your No. 601 of the 13th instant, forwarding copy of docket No. 7834—110 of the 2nd February 1875, giving cover to Deputy Accountant General's No. 4849 of the 23rd ultimo. In reply, I have to state that from the Baravards or other records in the Jail Office, there is nothing whatever to shew that the man Kenga Nayik was ever dismissed, or out of Jail employment for a day. An old defaulter book, commencing 1st February 1868, in which are entered fines, dismissals, degradations, &c., of Jail servants, does not contain Kenga Nayik's name once; neither does it for that matter the names of the others who were dismissed on account of the Aiynur dacoity case. The Judicial Commissioner's order referred to, as directing the dismissal of certain jail servants, amongst whom Kenga Nayik's name is said to have been, does not exist in the Jail Office. It may be in the Deputy Commissioner's Office, as that Officer was at the time in charge of the Jail.

II. In all the forthcoming Baravards, pay acquittance rolls, schedules or nominal rolls of establishment submitted annually to the Deputy Accountant General, his name is not absent once.

III. The nominal rolls in existence, each of which contains a column headed "Date of original appointment," date the commencement of service, either 7th January 1840 or 1844. Up to the date of Kenga Nayik's application for gratuity this remains unaltered.

IV. In Dr. Macrae's Kanarese docket No. 119 of the 22nd July 1869, quoted in Commissioner's memo forwarded with his docket No. 188, Dr. Macrae states that "the Superintendent of Nagar ordered that all the servants who had then (*i. e.*, in the Aiynur case) been dismissed, might be re-employed after the lapse of 6 months from the date of dismissal." No order to that effect can be found in the Jail Office, nor is it said to be in the Commissioner's Office, and it has therefore been presumed that it was a verbal one. Even after the above date the column headed "Date of original appointment" remains unaltered, nor are there any remarks to shew that he was dismissed and re-entertained, nor conveying any information that his services should not count from the date of his original entertainment, *viz.*, in January 1840 or 1844.

V. This verbal order, said to have been issued by the Superintendent for the re-instatement of the men, may have (though I should think improbably) conveyed sanction for their services to remain unaltered, and so count from date of original appointment; at all events there is nothing in the Jail Office to shew the contrary, or afford me the necessary information on the subject.

VI. I therefore submit that from any document in this Office to that effect, I could not have been aware of the man's dismissal, nor of anything disqualifying him for gratuity.

Proceedings of the Chief Commissioner of Mysore, General Department, 24th March 1875.

VII. In this Office No. 511 of the 20th December 1872, signed by Captain Ludlow, who was at the time in charge of the Jail, it is stated, that the man's services prior to 1862 were taken according to his own statement, as beyond the date of his first entertainment no records up to that period existed in the Office.

VIII. In para 2 of the Deputy Accountant General's No. 4849, he (the Deputy Accountant General) states, that I appear to have been unaware of the fact of the peon's dismissal. So I was, and must have been so far as any records in the Jail Office went to shew the contrary.

IX. He further states that I am responsible for the errors in the roll, because in the column "How verified" I stated "from the Jail Office Baravards as in permanent employ. This, I repeat, is correct, so far as the Jail Office records go to shew, and that I could not have been aware of the circumstances of the case, since elicited in another Office.

X. Promotions, degradations, &c., as long as no dismissal for misconduct, &c., appears, do not affect the main question, *viz.*, the man's claim or eligibility for gratuity, they merely influence the amount of gratuity payable.

XI. Finally, I would beg your attention to the fact that, at the time of the peon's dismissal, in May 1868, the Deputy Superintendent was in charge of the Jail, and all records connected with the case must have been in the District Office. That this was so, is proved by the statement in your memo above quoted; that the records which clearly proved the man's dismissal on the 18th May 1868 were had from the Deputy Commissioner's Office.

XII. As directed, I shall make enquiries as to what means exist for the recovery of the sum paid to Kenga Nayik, but would beg to suggest that, as the Deputy Commissioner of the District has more facilities for doing so, he may be called upon to do so. I venture to hope that the above clearly shews that I am in no way to blame for the mistake which has occurred in regard to the payment of the undeserved gratuity to this man.

No. 9437—Genl. 391, dated Bangalore, 24th March 1875.

Order.—The papers in this case disclose very culpable laxity in the Jail Office as well as in the Deputy Commissioner's Office at Shimoga.

Dr. McGann is mistaken in supposing that he is absolved from all responsibility in regard to the payment of the gratuity, because the peon was not shewn to have been dismissed by the Jail records. The fact of the man's dismissal in 1868 must have been well known to the Jail officials and probably to the subordinates of the Superintendent's Office. Every Officer must be held responsible for the correctness of a return to which he affixes his signature, and the defectiveness of the Office records, which might fairly be pleaded as a reason for not signing a return, cannot subsequently be accepted as a valid excuse for failure to detect a fraud.

Further by Dr. McGann's own shewing, at the time of the peon's dismissal, the Deputy Commissioner was in charge of the Jail, and the records of that time had not been transferred, as they should have been, to the Jail Office.

Had the Superintendent adopted the obvious precautions of sending the man's service register for verification to the Deputy Commissioner, the error must have been detected.

The case is discreditable as evidencing want of ordinary care, but the gratuity having been paid should not now be recovered from the peon.

H. WELLESLEY,
Secretary.

Proceedings of the Chief Commissioner of Mysore, General Department, 31st March 1875.

From the Commissioner, Nagar Division, To the Secretary to the Chief Commissioner of Mysore, Genl. Department, No. 676—Genl. 321, dated 20th March 1875.

In reply to your docket No. 8760—135, dated the 27th ultimo, calling for the early submission of the reports regarding the reservoir projects alluded to in your letter No. 3221—55, dated the 29th July 1874, I have the honor to report for the information of the Chief Commissioner the steps taken in the matter.

2. The Deputy Commissioner of the Shimoga District submitted a statement of compensation, as fixed by the Shikarpur Amildar, for lands, immovable property, &c., to be submerged, and as this included sandal and other reserved trees within the contour lines of the project, the Deputy Conservator of Forests was addressed on the 17th September last requesting an expression of his opinion regarding the fairness of the value fixed for the trees. After some further correspondence the Deputy Conservator intimated that Assistant Conservator Mr. Dickinson was deputed by him to examine the trees. The plan of the reservoir was sent, as requested, to the Deputy Conservator on the 4th November last, but no report has yet been received on the subject.

Madak-Massur.

3. The Deputy Commissioner, Kadur, brought to notice that the Lakvalli Forest, which was involved in the scheme, was a most important item to be considered, and that the Forest Officers were the best judges as to the valuation which should be fixed. The Conservator of Forests was addressed on the subject on the 16th June 1874, and in his reply dated the 27th idem states "that the question is not one lightly to be considered or answered without full enquiry. It is not limited to a small area and clearly defined data like roads and bridges, and I can only promise that the Forest Department will not lose any time by putting off the work in replying to the question asked." He further observes that "the bill will doubtless be a very heavy one, and the loss to Mysore, one almost impossible to estimate in cash."

Lakvalli Project.

Upon this the Deputy Commissioner was requested on the 3rd July 1874 to forward his reply without the information from the Forest Department which might follow subsequently.

4. In August last, the Deputy Commissioner stated that the work in question could not be undertaken on account of the heavy rains having set in, but that the report will be furnished as soon as possible.

Mudata Project.

5. He has now reported representing the difficulty of the task which cannot be undertaken immediately on account of the revenue collection work in the taluk. He has also expressed his doubts whether the required information was necessary as some allusion is made regarding the abandonment of the project in the Chief Engineer's memo embodied in the Chief Commissioner's Proceedings No. 3093—109, dated the 8th September 1873. I have explained to the Deputy Commissioner that the report regarding this matter is urgently needed and that no time should be lost in submitting the same.

6. I have also sent reminders to the Forest Department regarding the Madak-Massur and Lakvalli projects, and the Deputy Commissioner, Kadur, as regards the latter.

No. 9535.—Genl. 2080, dated Bangalore, 31st March 1875.

Order thereon.—The Conservator of Forests is requested to instruct the Deputy Conservator, Nagar Range, to expedite the submission of his opinion asked for by the Commissioner of Nagar as to the fairness of the compensation fixed by the Revenue authorities for sandal and other reserved trees standing on the lands which the Madras Government propose to take up for the formation of the Madak-Massur Reservoir.

2. The Deputy Commissioner of Kadur should submit without further delay the information called for by the Commissioner on the subject of the Lakvalli Reservoir project.

H. WELLESLEY,
Secretary.

Proceedings of the Chief Commissioner of Mysore, General Department, 31st March 1875.

From the Ag. Dy. Surgeon General, I. M. S., Mysore Division & Ceded Districts. To the Secretary to the Chief Commissioner of Mysore, No. 34, dated Bangalore, 18th March 1875.

I have the honor to solicit the Chief Commissioner's attention to the fact, announced by the Deputy Commissioner of Túmkúr under date the 15th instant, that cholera has made its appearance in the villages of Kodagodihola, Channasagara, Singragondahalli, and Nagammanpalya in the Maddagiri Taluk, and that 6 deaths from this disease are reported as having occurred on the 10th instant.

2. Pending further information as to the sporadic or epidemic character of this out-break, I would take the liberty of suggesting that steps be at once taken to warn Commissioners and Deputy Commissioners of Districts of the fact, in order that, if further development and extension of the disease ensue, the sanitary regulations prescribed for fairs and gatherings be brought into operation, and the daily returns of cases, prescribed in this Office letter No. 5 of 30th January 1871, referred to in the circular from your Office, No. and date as per *margin, be duly furnished

*5663—113 of 3rd February 1871.

3. I communicate this day with the Deputy Commissioner, Túmkúr, and have warned a Hospital Assistant to be ready to proceed to the Maddagiri Taluk should his services be required.

From the Commissioner, Nundydroog Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. G. 325, dated 24th March 1875.

Has the honor to report for the information of the Chief Commissioner, an out-break of cholera in certain villages in the Maddagiri Taluk on the 7th instant when 21 persons were attacked, and of this number 8 died, 9 had recovered and 4 are reported as still lingering at the date of the report.

Kodagodihola.
Channasagara.
Singragondahalli.

No. 9523—Genl. 2078, dated Bangalore, 31st March 1875.

Order.—The Officiating Chief Commissioner regrets to learn that there has been an out-break of cholera in the Maddagiri Taluk, Túmkúr District.

2. The Deputy Surgeon General reports that he has warned a Hospital Assistant to be in readiness to proceed to the Maddagiri Taluk should his services be required, and he is requested to state whether this measure has been resorted to.

3. The Commissioner should send in a weekly report of the number of deaths from cholera, in the form prescribed in this Office Circular No. 5668—113, dated 3rd February 1871.

H. WELLESLEY,
Secretary.

PART II.

JUDICIAL.

B.

TABULAR STATEMENT OF MATTERS OF ROUTINE FOR THE MONTH OF MARCH 1875.

MYSORE.

No.	Subject and Order.	Date of Order.	Date of previous Orders.
1	In reply, the Madras Government were informed that the Chief Commissioner regretted certain irregularities brought to notice in connection with the arrest by the Mysore Authorities of a British subject in the Cuddapa District, and that the attention of all Officers in the Commission would be drawn to the requirements of the law in regard to the arrest of such persons residing in British Territory.	1st March 1875.	
2	Copy of Government of India No. 2—228, dated 26th February 1875, requesting an opinion on the suggestion made in the accompanying extract from a memorandum by the Prothonotary and Ecclesiastical Registrar of the Bombay High Court, that District Judges should be required to send to the High Court copies of all grants of probate of the wills and letters of administration to the estates of European British subjects which they may make hereafter, was forwarded to the Judicial Commissioner for early report as to the present practice in this respect.	8th do	
3	A warrant for the surrender of one Shek Ahmed was returned duly countersigned to the Commissioner, Nundydroog Division.	12th do	
4	As solicited by the Judicial Commissioner, the purchase from the local market of cloth required for coats for the Kandachar Police, as the supply indented for has not been received from the Secretary of State, was sanctioned.—Communicated to Deputy Accountant General.	17th do	
5	Notification appointing Virasami Modaliar, Amildar of the Anekal Taluk, a Magistrate of the 3rd Class within the meaning of Section 19 of Act X of 1872, with the additional powers conferred under Section 33, except the power to commit for trial, was gazetted, and copy sent to the Judicial Commissioner.	19th do	
6	Notification appointing Abdul Aziz, Additional Peshkar of the Bangalore Taluk, a Magistrate of the 3rd Class, within the meaning of Section 19 of Act X of 1872, and vesting him with the powers described in Section 22 of the Act, was gazetted, and copy sent to the Judicial Commissioner.	Do do	
7	Notification vesting Puttu Rao, Peshkar of the Shikarpur Taluk, under Clause A, Section 23 of Act X of 1872, with the power to entertain complaints of offences in cases in which he has jurisdiction to try, was gazetted, and copy sent to the Judicial Commissioner.	Do do	
8	Copies of Government of India, Home Department, Resolution, together with forms of returns, were forwarded to the Officiating Judicial Commissioner for the issue of the necessary instructions regarding the submission of returns of European vagrants to the Officers concerned.	23rd do	

MYSORE CHIEF COMMISSIONER'S OFFICE,
Bangalore, April 1875.

M. WELLESLEY,
Secretary.

PART II.

DEPT. OF REVENUE, AGRICULTURE AND COMMERCE.

B.

TABULAR STATEMENT OF MATTERS OF ROUTINE FOR THE MONTH OF MARCH 1875.

MYSORE.

No.	Subject and Order.	Date of Order.	Date of previous Orders.
1	In reply, the Nundydroog Commissioner was informed that the Chief Commissioner had been pleased to sanction proposals made by him for the erection of a new Chatram at Hoskote.	1st March 1875.	
2	Three printed copies of the return of food grains in this Province and Coorg, for fortnight ending 14th February 1875, were submitted to the Government of India, to replace manuscript return.	Do do	
3	The sanction of the Government of India was solicited to the remission of assessment on three pieces of Government land in the Bangalore District required for building purposes.	Do do	
4	Under circumstances represented, the Nagar Commissioner was authorized to abolish in the Shimoga and Chitaldroog Districts, from 1st April 1875, the duty on tobacco stalks.	3rd do	
5	As solicited by the Nundydroog Commissioner, the remission of an arrear of Rs. 90—14—3, outstanding in the Kolar District, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
6	Copy of notification promoting Captain F. W. Major, Assistant Superintendent, Mysore Revenue Survey, from the 2nd to the 1st Grade, with effect from 5th January 1875, was forwarded to the Survey and Settlement Commissioner.	Do do	
7	The usual season report for week ending 4th March 1875 was signalled to the Government of India in the Department of Revenue, Agriculture and Commerce.	4th do	
8	In reply, the Government of India in the Department of Revenue, Agriculture and Commerce were informed that from enquiries made it was found that Sorgho seed sold at from 9 pies to 2 annas per lb.	Do do	
9	Copy of Government of India No. 71, dated 20th February, sanctioning remission of assessment on certain land in the Gudibanda and Gummayakanpalya Taluks required for the extension of an overcrowded village, was forwarded to the Nundydroog Commissioner.	5th do	
10	In reply, the Chief Commissioner's observations on certain points raised in Government of India No. 156, dated the 13th February 1875, relative to the establishment of a teak plantation at Masti Giddi in the Kankankote Forest, Mysore District, were submitted to the Secretary in the Department of Revenue, Agriculture and Commerce.	Do do	
11	A manuscript copy of the return of prices current of food grains in this Province and Coorg, for fortnight ending 28th February 1875, was submitted to the Government of India, Department of Revenue, Agriculture and Commerce.	8th do	
12	The sanction of the Government of India was solicited to the permanent remission of assessment on certain land in the Kolar District, required for the reconstruction of four unhealthy villages.	12th do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
13	In reply, the Chief Commissioner's instructions were communicated to Nagar Commissioner relative to the *ad-interim* settlement of the remuneration of Patels in the Shikarpur Taluk, Shimoga District.	12th March 1875.	
14	The usual season report for fortnight ending 11th March was telegraphed to the Government of India, Department of Revenue, Agriculture and Commerce.	Do do	
15	A statement shewing the cotton trade of the Province for 1873—74 was submitted to the Government of India, Department of Revenue, Agriculture and Commerce, with an explanation of the difference therein exhibited of the imported and exported cotton for the years 1872—73 and 1873—74.	16th do	
16	In reply, a report was submitted to the Government of India, in the Department of Revenue, Agriculture and Commerce, in regard to the obtaining of statistics as to the internal trade of this Province and Coorg.	Do do	
17	In reply, the Deputy Commissioner, Túmkúr District, was informed that earth salt may be manufactured in 27 villages of the Sira Taluk hitherto prohibited from doing so.	17th do	
18	The Superintendent of Inam Settlements was requested to state if he still required the services of an Assistant in the Central Office.	Do do	
19	As submitted by the Nundydroog Commissioner, a supplemental Municipal Budget required for certain improvements in the Town of Turuvekere was sanctioned, and the proposal to place the Municipality under the authority of the Munsiff at that station was also sanctioned.	Do do	
20	In reply, the Inam Superintendent was informed that the holders of inam villages settled subsequently to the issue of this Office No. 3697—529, dated 8th October 1873, have no option as to its introduction and enforcement in their villages.	Do do	
21	In reply, the Chief Commissioner's observations on the question of revising the remuneration of village servants in connection with the Village Police scheme in this Province were communicated to the Survey and Settlement Commissioner.	Do do	
22	In reply, the Chief Commissioner's instructions were communicated to Ashtagram Commissioner in the case of a dispute between certain kodigidars and holders of the inam villages of Belur in the Mandya Taluk.	19th do	
23	The Classified and General List of the Officers of the Mysore Revenue Survey Department was submitted to the Government of India.	Do do	
24	A manuscript copy of the return of prices current of food grains in this Province and Coorg, for fortnight ending 15th March 1875, was submitted to the Government of India, Department of Revenue, Agriculture and Commerce.	Do do	
25	In reply, the Nundydroog Commissioner was requested to recover a sum of Rs. 196—7—1 from the taluk officials of the Doddballapur Taluk on account of whose irregular proceedings the 2nd sale of certain grain had to be held in abeyance, and the grain sold a third time, by which period it was in a damaged condition.	22nd do	
26	The usual season report for week ending 25th instant was telegraphed to the Government of India, in the Department of Revenue, Agriculture and Commerce.	25th do	
27	As solicited by the Nundydroog Commissioner, a bill for the refund of Rs. 10 to Gaudaiya and others in the Closepet Taluk was sanctioned.—Communicated to Deputy Accountant General.	30th do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
28	Three printed copies of the return of food grains in this Province and Coorg, for fortnight ending 28th February 1875, were forwarded to the Government of India, Department of Revenue, Agriculture and Commerce.	30th March 1875.	

MYSORE CHIEF COMMISSIONER'S OFFICE,
Bangalore, *April* 1875.

H. WELLESLEY,
Secretary.

PART II.

DEPT. OF REVENUE, AGRICULTURE AND COMMERCE.

FORESTS.

B.

TABULAR STATEMENT OF MATTERS OF ROUTINE FOR THE MONTH OF MARCH 1875.

MYSORE.

No.	Subject and Order.	Date of Order.	Date of previous Orders.
1	In reply, the Chief Commissioner's instructions were communicated to Conservator of Forests in regard to the recovery of Rs. 185—8—9 from one Mr. Kelly.	2nd March 1875.	
2	Ten copies of Government of India Resolution on Mr. Brandis Forest Flora of Northern and Western India were forwarded to the Conservator of Forests.	Do do	
3	Notification cancelling at his own request three months' leave granted to Mr. J. T. Jellicoe, Assistant Conservator of Forests, was gazetted, and copy sent to Conservator.	5th do	
4	As solicited by the Conservator of Forests, the transfer of Rs. 700 being made in the current year's budget of the Nundydroog Range was sanctioned.—Communicated to Deputy Accountant General.	9th do	
5	A copy of *Revenue Des Eaux et Forets Annales Forestieres*, No. 1, January 1875, was forwarded to the Conservator of Forests for circulation and ultimate record.	Do do	
6	On the representation of the Conservator of Forests, sanction was accorded to the payment of Rs. 3, due to the peon who was employed at the Sunadkop Depôt, being his salary from 16th to 30th September 1874.—Communicated to Deputy Accountant General.	10th do	
7	Copy of letter No. 222, dated 25th September, from Government of India, Department of Revenue, Agriculture and Commerce, reviewing the Forest Report of Mysore for 1873—74, was forwarded to the Conservator, with request to furnish at an early date the information required by the Government of India on the several points noted in the review.	Do do	
8	The name of Mr. J. T. Jellicoe for promotion from the 3rd to the 2nd Grade of Assistant Conservators of Forests was submitted for the favorable consideration of the Government of India, Department of Revenue, Agriculture and Commerce.	12th do	
9	Copy of Government of India No. 3—120, defining the position of the Inspector General of Forests, was forwarded to the Conservator of Forests, with a request that a copy of all replies sent to that Officer by him may be furnished to this Office under para 5 (a) of the Resolution.	15th do	
10	Notification granting Captain G. J. van Someren seven days' privilege leave from the 15th March 1875 or from such date as he may avail himself of it was gazetted, and copy forwarded to Conservator.	Do do	
11	Copy of Government of India No. 4—286, dated 10th instant, requesting that the Classified General and Disposition Lists of Forest Officers	17th do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
	up to 1st April 1875 may be despatched punctually by the 25th March so as to reach Calcutta by the end of the month, was forwarded to Conservator of Forests, with a request that the return called for may be sent to this Office punctually by the 20th instant.		
12	Copies of extracts from Dr. Cooke's report on the gums and resins in the India Museum, received from the Government of India in the Department of Revenue, Agriculture and Commerce, were forwarded to the Conservator of Forests.	18th March 1875.	
13	As solicited by the Conservator of Forests, the purchase of a medicine chest for the use of his Camp Office at a cost of Rs. 12 was sanctioned.—Communicated to Deputy Accountant General.	22nd do	
14	"General," "Classified" and "Disposition" Lists of Officers of the Mysore and Coorg Forest Department for half year ending 31st March 1875 were submitted to the Government of India in the Department of Revenue, Agriculture and Commerce.	25th do	
15	Copies of Government of India, No. 290—301, permitting Forest Officers of one grade to act in temporary vacancies that may occur in higher grades within the classes of Assistant and Deputy Conservators and extending to them the concession granted to Survey Officers in the rules contained in Sections 16 and 17 of the Acting Allowance Code, were forwarded to the Deputy Accountant General and Conservator of Forests.	Do do	

MYSORE CHIEF COMMISSIONER'S OFFICE,
Bangalore, *April* 1875.

H. WELLESLEY,
Secretary

PART II.

FINANCIAL.

B.

TABULAR STATEMENT OF MATTERS OF ROUTINE FOR THE MONTH OF MARCH 1875.

MYSORE.

No.	Subject and Order.	Date of Order.	Date of previous Orders.
1	As solicited by the Nagar Commissioner, the construction of drains in the Chitaldroog Municipality at a cost of Rs. 700—0—0 was sanctioned.—Communicated to Deputy Accountant General.	1st March 1875.	
2	In reply, the Nagar Commissioner was informed that the Chief Commissioner had been pleased to sanction re-appropriations from the budget grants for 1874—75, recommended by the Chitaldroog Deputy Commissioner.—Communicated to Deputy Accountant General.	Do do	
3	On the representation of the Deputy Accountant General, a gratuity of Rs. 210—0—0 on behalf of a Dalayat in his Office was sanctioned.	Do do	
4	As solicited by the Judicial Commissioner, an estimate for Rs. 218—0—0 for clothing for the Jamedar and peons of the Mysore Jail was sanctioned.—Communicated to Deputy Accountant General.	Do do	
5	As solicited by Nundydroog Commissioner, the employment as a temporary measure of 10 additional peons in the Taluks of Maddagiri and Koratagere, for the purpose of assisting the Revenue Survey Department, was sanctioned.—Communicated to Deputy Accountant General.	2nd do	
6	As solicited by the Deputy Accountant General, the purchase of a copy of the Postal Guide for the use of his Office was sanctioned.	3rd do	
7	As solicited by the Nundydroog Commissioner, the expenditure of Rs. 15 on account of stamp paper for executing a lease for the house rented by Government for the Superintendent, Central Jail, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
8	As solicited by the Judicial Commissioner, an extra expenditure of Rs. 20 per mensem incurred up to the 26th January 1875, to meet the pay of a Mutsaddi and Toti employed on the establishment of the District Lock-up at Bangalore, was sanctioned.—Communicated to Deputy Accountant General.	4th do	
9	On the representation of the Military Assistant, the transfer to the pension list of 11 Subedars, 3 Jamedars, 33 Havildars and 23 Sepoys of the Mysore Infantry, from 1st March 1875, was sanctioned.—Communicated to Deputy Accountant General with roll.	5th do	
10	On the representation of the Deputy Accountant General, the payment of gratuities to certain Policemen was sanctioned.	9th do	
11	A bill for Rs. 15 on account of expenses incurred during the recent Cattle Show, received from Colonel Boddam, was forwarded to the Deputy Accountant General duly countersigned for payment.—Communicated to Colonel Boddam.	Do do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
12	On the representation of the Judicial Commissioner, an invalid gratuity of Rs. 40, on behalf of one Jotoji, was sanctioned.—Communicated to Deputy Accountant General.	9th March 1875.	
13	As solicited by the Deputy Surgeon-General, Indian Medical Department, the purchase of certain medicine urgently needed from Messrs. Kemp and Company, Bombay, at a probable cost of Rs. 300, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
14	In reply, copy of a letter addressed to the Government of India in the Financial Department, relative to certain information regarding men in the enjoyment of pensions, was forwarded to the Secretary to the Government of India in the Financial Department.	Do do	
15	At the request of the Judicial Commissioner, sanction was accorded to the payment to his heirs of the gratuity due to deceased Hoblidar Mahomed Usman.	10th do	
16	On the representation of the Nundidroog Commissioner, sanction was granted to the entertainment for 4 months of two men at Rs. 4 per mensem, for watering the young trees in the Division Cutcherry compound.—Communicated to Deputy Accountant General.	Do do	
17	On the representation of the Military Assistant, sanction was accorded to the purchase of certain articles required for the Mysore Infantry at an aggregate cost of Rs. 97—10—0.—Communicated to Deputy Accountant General.	Do do	
18	As solicited by the Director of Public Instruction, the purchase of certain books for sale at the Central Book Depôt, at a cost of Rs. 500—4—0, was sanctioned.—Communicated to Deputy Accountant General.	11th do	
19	As solicited by the Judicial Commissioner, the purchase of certain law books at a cost of Rs. 143 for the use of the Court of the Ashtagram Commissioner, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
20	A transfer receipt for Rs. 1,900, being value of an elephant purchased for the Zemindar of Purle Kinnedi, out of the number recently captured, was forwarded to the Commissioner, Ashtagram Division.	Do do	
21	The Madras Government was requested to pass early orders for the adjustment of the value of the ten elephants made over to the Commissariat Department.	Do do	
22	Copy of a communication from the Government of India, forwarding a Despatch from Her Majesty's Secretary of State, sanctioning indent for clothing stores for the Bangalore Rifle Volunteers, was forwarded to the Commandant of the Corps.	Do do	
23	In reply, the Nundydroog Commissioner was informed that the temporary scheme for remunerating the Patels of the kasba hobli of the Kolar District had been approved, and that the payment of Rs. 18—9—5 per annum was sanctioned.	12th do	
24	As solicited by the Military Assistant, the purchase of certain articles of furniture at an estimated cost of Rs. 137 was sanctioned.—Communicated to Deputy Accountant General.	Do do	
25	On the representation of the Judicial Commissioner, compensation gratuities on behalf of two employés in his Office was sanctioned.—Communicated to Deputy Accountant General.	Do do	
26	In reply, the Deputy Accountant General was informed that the repairs of the Lakshminarsimhaswami temple in the Chitaldroog District	13th do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
	could be met from the allotment of Rs. 3,000 made to the Nagar Division.—Communicated to Nagar Commissioner.		
27	As solicited by the Nagar Commissioner, a bill for refund of Rs. 85—13—0 to one Bittur Basaiya was sanctioned.—Communicated to Deputy Accountant General.	13th March 1875.	
28	As solicited by the Conservator of Forests, an outlay of Rs. 22—8—0, and Rs. 125—3—0, respectively, being the cost of tools purchased for the plantation works in the Mysore and Hassan Ranges, was sanctioned.—Communicated to Deputy Accountant General.	15th do	
29	On the representation of the Nundydroog Commissioner, invalid gratuities on behalf of certain peons were sanctioned.—Communicated to Deputy Accountant General.	Do do	
30	Under explanation afforded by the Deputy Accountant General, the transfer of certain grants from "24 Land Revenue" and "17 Law and Justice" to the Police Budget was sanctioned.	16th do	
31	As solicited by Nagar Commissioner, the temporary entertainment of four peons on Rs. 5 each in the Chikmagalur Taluk, to aid the Survey operations, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
32	As solicited by the Superintendent of the Mysore Government Press the preparation of 5 peons' belts at a cost of Rs. 11—9—0 was sanctioned.—Communicated to Deputy Accountant General.	Do do	
33	In reply, the Chief Commissioner's instructions were communicated to Nagar Commissioner in regard to the aid to be rendered by Government towards the repair of certain temples.	Do do	
34	In reply, the Chief Commissioner's remarks and instructions on a report submitted on the work executed to the different wells in the Town of Shimoga were communicated to Nagar Commissioner.	18th do	
35	As solicited by the Deputy Accountant General, the purchase of certain articles for the use of the Office of Superintendent of Stamps at a cost of Rs. 25 was sanctioned.	19th do	
36	As solicited by the Director of Public Instruction, the purchase for the Educational Department of a Police Tanna, lately erected at Nyamti in the Shimoga District, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
37	As submitted by the Deputy Accountant General, a supplemental estimate amounting to Rs. 142, for repairing the Siledar lines at Mysore was sanctioned.	Do do	
38	As solicited by the Military Assistant, the purchase of 40 trumpet cords with tassels at a cost of Rs. 40—0—0 was sanctioned.—Communicated to Deputy Accountant General.	20th do	
39	On the representation of the Officiating Judicial Commissioner, an invalid gratuity of Rs. 56—0—0 on behalf of a peon in his Office was sanctioned.—Communicated to Deputy Accountant General.	Do do	
40	On the report of the Deputy Accountant General, a gratuity of Rs. 968, on behalf of 4 men of the Mysore District Police, unfit for further service, was sanctioned.	Do do	
41	On the representation of the Military Assistant, the transfer of an Havildar and 4 Sepoys to the pension list, from the 15th March 1875, was sanctioned.—Communicated to Deputy Accountant General.	22nd do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
42	Copies of Government of India communication, sanctioning proposal to exempt from Municipal taxation, the new house of the Maharaja of Mysore at Bangalore, were communicated to Officers concerned.	22nd March 1875.	
43	In reply, the Military Assistant was informed that if the services of the Infantry drill instructors were really required, the Officiating Chief Commissioner sanctions their retention for another year.—Communicated to Deputy Accountant General.	Do do	
44	As solicited by the Military Assistant, the purchase of three standards for the three Regiments of Mysore Horse, at a cost of Rs 46—11—5, was sanctioned.—Communicated to Deputy Accountant General.	23rd do	
45	As solicited by the Surgeon, Mysore Commission, an extra expenditure of one anna, being additional charge in making up peons' belts, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
46	As solicited by the Military Assistant, the grant of Rs. 100, as a present to a Corporal of the Hussars, who has for the last four months instructed the Siledar Horse in the lance exercise, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
47	As solicited by the Superintendent, Mysore Museum, the purchase of certain gold coins at a cost of Rs. 36—0—0, for the Museum, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
48	As solicited by the Officiating Judicial Commissioner, an outlay of Rs. 563—14—0 for repairing the houses, &c., in Blocks I and II of the new Police Lines, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
49	As solicited by the Military Assistant, an additional charge of Rs. 45 for making up three almirahs, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
50	The statements of pensions and gratuities sanctioned by the Chief Commissioner during quarter ended 30th September 1874, were submitted to the Government of India duly corrected.	Do do	
51	As solicited by the Nagar Commissioner, a bill for Rs 120, for furniture required for the use of the Police Assistant Commissioner, Shimoga, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
52	As solicited by Nagar Commissioner, the entertainment of 4 temporary peons on Rs. 5 each for the Chikmagalur and Lakvalli Taluks, to assist the Survey Department, in the conduct of measuring operations, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
53	As solicited by the Military Assistant, the purchase of three trumpets at a cost of Rs. 63—0—0, was sanctioned.—Communicated to Deputy Accountant General.	24th do	
54	As solicited by the Judicial Commissioner, an estimate amounting to Rs. 448, for the purchase of woollen clothing for the use of the Daffedars and peons of the Shimoga Jail, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
55	As solicited by the Commissioner, Ashtagram Division, an estimate amounting to Rs. 545, for erecting stone posts on the sides of the road between two cisterns of the Katnakere tank at Hassan, was sanctioned. Communicated to Deputy Accountant General.	Do do	
56	As solicited by the Judicial Commissioner, sanction was conveyed to an available balance of Rs. 1,988—6—1 being placed at the disposal of the Assistant Superintendent of Police, for the purchase of cloth in the	27th do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
	local market for the Cantonment and Town Police, on the understanding that the cloth for the Police had not been received with certain bales recently sent to the Assistant Superintendent, of which a report was to be submitted.—Communicated to Deputy Accountant General.		
57	As solicited by the Anche Bakshi, a monthly expenditure of Rs. 5, for the purchase of firesticks, &c., as specified, was sanctioned.—Communicated to Deputy Commissioner, Hassan District, and Deputy Accountant General.	27th March 1875.	
58	On a final report by the Deputy Accountant General, gratuities aggregating Rs. 1,165 on behalf of 9 policemen of the Kadur and Hassan Districts, considered unfit for further service, were sanctioned.	Do do	
59	As solicited by the Nundydroog Commissioner, an appropriation of Rs. 364—8—0, from the general savings in the budget of the current year to meet travelling allowance charges incurred by the Judicial Assistant, Kolar, from October 1874 to February 1875, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
60	As solicited by the Nundydroog Commissioner, the appropriation of Rs. 512—9—0, to meet excess expenditure incurred on account of travelling allowance of Officers in the Kolar District and the requirements up to the close of the year, was sanctioned.	Do do	
61	As solicited by the Nundydroog Commissioner, the appropriation of Rs. 1,056—10—4, on account of travelling allowance to Officers and establishments in the Kolar District, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
62	As represented by the Judicial Commissioner, a gratuity of Rs. 720—0—0, on behalf of Mr. G. Clarke, late European Bailiff of the Bangalore Court of Small Causes, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
63	As solicited by the Director of Public Instruction, the retention for a further period of six months of the services of the Writer employed in connection with the Gazetteer was sanctioned.—Communicated to Deputy Accountant General.	Do do	
64	On the representation of the Ashtagram Commissioner, the grant of an invalid pension of Rs. 5—5—10, per mensem, to Narnappa, late Munshi, Maddur Taluk, was sanctioned.—Communicated to Deputy Accountant General.	30th do	
65	As solicited by the Commissioner, Ashtagram Division, a bill amounting to Rs. 18, being sum required for the preparation of 9 brass plates and belts for the use of Process peons employed in the taluks of the Hassan District, was sanctioned.—Communicated to Deputy Accountant General.	Do do	
66	As solicited by the Ashtagram Commissioner, an estimate amounting to Rs. 1,350, for constructing an Elephant Keddah, near Sargur and of watching the Gundlupet jungles from 1st November 1874 to 31st March 1875, was sanctioned.—Communicated to Deputy Accountant General.	31st do	
67	Copy of Government of India No. 517, Foreign Department, sanctioning the remission of assessment amounting to Rs. 5—4—7, on three pieces of lands required for building purposes in the Closepet and Nelamangala Taluks, was communicated to Nundydroog Commissioner.	Do do	
68	Copy of Government of India, Foreign Department, No. 544, permitting Colonel Clerk, late Commissioner, Nagar Division, drawing full pay from 1st to 19th January 1875, was forwarded to the Deputy Accountant General.	Do do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
69	As solicited by the Officiating Judicial Commissioner, the purchase of a building for use as a Police Station in the Cantonment of Bangalore for Rs. 1,200 was sanctioned.—Communicated to Deputy Accountant General, and President, Cantonment Municipal Commission, who was also directed to debit one-third of the sum to Municipal funds.	31st March 1875.	
70	Copies of Government of India No. 1763, stating that the claims of Captain Mornat should be regulated in accordance with the Military Rules, while those of Colonel Boddam in accordance with the Rules of the Civil Department, were forwarded to the Military Assistant and Colonel Boddam.	Do do	

MYSORE CHIEF COMMISSIONER'S OFFICE,
Bangalore, April 1875.

H. WELLESLEY,
Secretary.

PART II.

GENERAL

B.

TABULAR STATEMENT OF MATTERS OF ROUTINE FOR THE MONTH OF MARCH 1875.

MYSORE.

	Subject and Order.	Date of Order.	Date of previous Orders.
1	The Secretary to Government, Fort St. George, was solicited to obtain the sanction of the Madras Government to Mr. Harman, who is coming out from England as Superintendent of the Experimental Farm in this Province, spending two months at the Sydapett Farm to learn something of organizing and managing a farm in India.	1st March 1875.	
2	Notification making certain appointments consequent on the departure of Colonel Pearse on privilege leave was gazetted, and copy sent to Officers concerned.	Do	do
3	In reply, certain additional information with reference to certain proposals submitted in connection with the Educational Department in this Province was submitted to the Government of India, Home Department.	Do	do
4	In reply, a report was submitted to the Government of India, in connection with the system of allowing to jailors a commission on the profits of jail manufactures.	Do	do
5	As solicited by the Judicial Commissioner, the purchase of a People's Almanac at a cost of Rs. 5—0—0 was sanctioned.—Communicated to Deputy Accountant General.	Do	do
6	Two memorials from the Bangalore and Mysore Anglo Indian Aid Associations submitting proposals for ameliorating the condition of the Eurasians were submitted to the Government of India in the Home Department.	2nd	do
7	In reply, the Chief Commissioner's thanks were communicated to the Acting Collector of South Canara for information afforded by him relative to a disease known as "kole roga" to which the arecanut tree is subject.	3rd	do
8	As recommended by the Judicial Commissioner, an extra allowance of one ounce of meat per man to the prisoners of the Mysore Jail till the end of February 1875 was sanctioned —Communicated to the Deputy Accountant General.	Do	do
9	As recommended, the grant of the contract for the collection of Octroi duties in the Town and Cantonment of Bangalore for 3 years to Messrs. Tiruvengadasami Modaliar and others at Rs. 62,600 per annum was approved and sanctioned.	4th	do
10	In reply, the Chief Commissioner's instructions were communicated to the Nundydroog Commissioner, relative to the case of certain ryots in the Kolar District, in the matter of some land held by them.	Do	do
11	As requested, six copies of the map of Mysore were forwarded to the Surveyor General of India.	5th	do

No.	Subject and Order.	Date of Order.	Date of previous Orders.
12	Six copies of the Chief Commissioner's Review on the Mysore Police Administration Report for 1873 were forwarded to the Judicial Commissioner.	5th March 1875.	
13	A monthly tabular statement of vacancies and a register of effective and non effective Officers employed in this Province and Coorg, with proportionate return for 1st March 1875, was submitted to the Government of India, Foreign Department.	6th do	
14	The orders of the Government of India, in the Foreign Department, were solicited in the case of Mr. Assistant Commissioner Ananda Rao, who has failed to procure the necessary medical certificate of physical fitness for the public service.	8th do	
15	On the final report of the Deputy Accountant General, an invalid pension of Rs. 6—3—3 per mensem on behalf of Venkoba Rao, late a Gumasta in the Koratagere Taluk, was sanctioned.	9th do	
16	Two indents for stationary, books, &c., required for the Educational Department of this Province for 1876—77, were submitted to the Government of India, Foreign Department, for transmission to Her Majesty's Secretary of State.	Do do	
17	Four copies of Government of India No. 3—125, dated 1st instant, with lists of convicts who escaped from Port Blair since the date of last report, were forwarded to the Judicial Commissioner.	Do do	
18	As solicited by the Superintendent, Inam Settlements, the retention of the services of a sweeper for work in his Office was sanctioned.—Communicated to Deputy Accountant General.	Do do	
19	Under circumstances represented by the Nundydroog Commissioner, the sale of a building with its site known as the Sarkar Haveli in the fort of Kengeri was sanctioned.	Do do	
20	A transfer receipt for Rs. 25—10—6, in adjustment of the value of Almanacs supplied, and subscription to Army List, was forwarded to the Secretary, Lawrence Asylum Press, Madras.	Do do	
21	In reply, the Government of India, in the Home Department was informed that the Ecclesiastical Establishments in Mysore and Coorg were under the Madras Government.	10th do	
22	Copy of letter No. 85, dated 26th ultimo, received from the Government of India, in the Department of Revenue, Agriculture and Commerce, requesting additional information regarding the Vanilla plant, was forwarded to the Superintendent, Lal Bagh, with the request to be informed whether the information required by the Government of India on the subject could be supplied by him.	Do do	
23	The Commissioner of the Nagar Division was requested to report in detail what he proposes to do in carrying out certain suggestions put forward by Colonel Clerk, for the demarcation of the fuel tracts in the Chitaldroog District.	Do do	
24	The Chief Commissioner's instructions relative to the distribution of Amrut Mahal bulls, sixty-five of which were available for distribution, were communicated to the Commissioners of Divisions.—Copy to Assistant Commissary General, Húnsúr.	11th do	
25	On the recommendation of the Nundydroog Commissioner, the grant of certain land to one Syed Mahomed Badruddin for the erection of a Musafarkhaan, at kasba Nelamangala was sanctioned.	12th do	
26	Notification granting Mr. Mahomed Husen Bintari one month's privilege leave was gazetted, and copy sent to Nagar Commissioner.	Do do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
27	Referring to a tender submitted by Messrs Davy & Co., Mysore, for supplying arrack to Government, the Ashtagram Commissioner was requested to favor the Chief Commissioner with an expression of his views on the question of obtaining arrack from the Palhalli Sugar and Rum Company.	12th March 1875.	
28	Copy of Government of India, No. 2677, dated 30th October 1874, relating to certain forms required for Annual Administration Reports, was forwarded to the Inspector General of Registration.	13th do	
29	In reply, the Ashtagram Commissioner was informed with certain instructions that the Chief Commissioner had been pleased to accord sanction to an estimate for Rs. 940, for the destruction of wild beasts under Mr. Sanderson's supervision from 1st November 1874 to 30th June 1875.—Communicated to Deputy Accountant General.	Do do	
30	Copy of Government of India No. 70, dated 20th February 1875, sanctioning the remission of assessment on land required by the Bangalore Municipality for the improvement of No. 3 Reservoir was forwarded to the President, Cantonment Municipal Board, and the Nundydroog Commissioner for information.	Do do	
31	Under circumstances stated by Nagar Commissioner, the reduction of the assessment at present levied on certain lands was authorized subject to final settlement by the Survey Department.	Do do	
32	Copy of Government of India, Home Department, No. 68—2837, on the subject of restricting the expenditure incurred in printing public documents, was forwarded to the Superintendent, Government Press, for report.	15th do	
33	The Chief Secretary to Government, Fort Saint George, was informed that the gang of Heratis was made over to the Police of the Bellary District, on the 9th instant, at Kadur, in the Hindpur Taluk.—Communicated to Military Assistant.	16th do	
34	In reply, the Deputy Accountant General was informed that the Chief Commissioner concurred in the opinion expressed by him that Mr. Garrett, Superintendent of the Government Press, was entitled to furlough allowance on his salary as Superintendent of the Press and Compiler, Mysore Gazette.	Do do	
35	In reply, a draft of a set of Rules prescribed under Section 83, as also a scale of fees under Section 82 of the Indian Christian Marriage Act XV, of 1872, for adoption in this Province, were submitted to the Government of India, in the Foreign Department.	Do do	
36	The names of the Assistant Commissioners who had passed the examination prescribed for Assistants in this Province were reported to the Government of India, Foreign Department, for notification if approved, in the *Gazette of India*.	17th do	
37	Under circumstances stated by the Military Assistant, the withdrawal of the Biradari of Mysore Horse, attached to the Shringeri Guru, was authorized.	Do do	
38	Notification appointing Swetadraiengar, Translator, Bangalore District Office, to act as Amildar of Closepet in the room of the permanent incumbent absent on privilege leave, was gazetted, and copy sent to the Commissioner, Nundydroog Division.	Do do	
39	Copy of Government of India, No. 1202, dated 24th February 1875, enquiring whether copies of documents registered under Act VIII of 1871 are given to applicants on plain or stamped paper, &c., was forwarded to the Superintendent of Stamps and Inspector General of Registration for report.	Do do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
40	Notification investing Mr. C. Soob Rao, Assistant Commissioner, with the powers of a Magistrate of the 1st Class, was gazetted, and copy sent to Judicial Commissioner.—Copy to Ashtagram Commissioner. to inform Mr. Soob Rao, that his future promotion will depend upon his passing the higher standard within a reasonable time.	17th March 1875.	
41	In reply, the Government of India in the Home Department were informed that copies of probates of wills and letters of administration under Act X of 1865 granted by District Judges are neither received nor registered by the Judicial Commissioner, and that it was not considered necessary to maintain any register of such documents for the whole Province in the Judicial Commissioner's Office.	18th do	
42	Copies of the Chief Commissioner's Diary of Proceedings for February 1875 were submitted to the Government of India, in the Foreign, Financial, Home and Revenue Departments.	Do do	
43	Notification transferring Mr. P. N. Krishna Mûrti, B. L., Assistant Commissioner, from the Mysore to the Bangalore District, was gazetted, and copies sent to Commissioners concerned.	Do do	
44	A proposal for increasing the salaries of Messers. W. Porteous, M. A. and W. J. Cuningham of the Bombay Covenanted Civil Service, temporarily transferred to this Province as Special Assistant Commissioners, was submitted to the Government of India in the Foreign Department.	Do do	
45	Copies of a communication from the Nundydroog Commissioner stating that no provision could be made in the Division Office for the Assistant Conservator of Forests were forwarded to the Conservator of Forests, and the Public Works Department with reference to a remark that no provision had been made in the plan of the Division Office building for the Bangalore Munsiff's Court.	Do do	
46	Colonel R. A. Moore, Assistant Commissary General, Bangalore, was requested kindly to examine the Testor employed in the Pallalli Distillery in the use of the hydrometer.	19th do	
47	Notification granting Mr. J. P. Garrett, Superintendent, Government Press, and Compiler, Mysore Gazette, one year's furlough under Section 7, Supplement F of the Civil Leave Code, with effect from the 29th April 1875, or such date as he may avail himself of it, was gazetted, and copy sent to Mr. Garrett.	Do do	
48	Two copies of the papers on the subject of a report by Dr. Carter, on leprosy, were forwarded to the Deputy Surgeon General of Hospitals for submission of the report called for in para 8 of the Government of India Resolution, dated 5th March 1875.	Do do	
49	A bill for Rs. 8,200—11—8 in adjustment of the value of stores per S. S. "Zenobia," was forwarded to the Deputy Accountant General.	Do do	
50	A letter from the Revd. E. Gasnier, soliciting sanction to the exemption from tax of a piece of land required to form the compound of the Catholic Church at Hassan, was forwarded to the Commissioner, Ashtagram Division, for report.	Do do	
51	Copies of Government of India, Financial Department, No. 321, dated 16th January last, with copies of revised lists of periodicals, were forwarded to the Heads of Departments noted for submission of lists of such works as may be required by them.	Do do	
52	As submitted by the Ashtagram Commissioner, certain alterations in the draft bond to be executed by Messrs. Brown and Roechinal for the toddy contract of the Mysore District were sanctioned.	20th do	
53	Notification appointing Special Sub-Registrars at Kadur and Maddur was gazetted, and copy sent to Inspector General of Registration.	23rd do	

No.	Subject and Order.	Date of Order.	Date of previous Orders.
54	Copies of a report regarding a parasite which attacks sheep were circulated to Commissioners of Divisions and other Heads of Departments for report.	23rd March 1875.	
55	Notification relating to the strength of the various Treasury escorts was gazetted, and copy sent to Officiating Judicial Commissioner.	Do do	
56	The measures in force for carrying out the provisions of Act XXV of 1867 (for the registration of printing presses, periodicals and books) was submitted to the Government of India, Foreign Department.	Do do	
57	Copy of Government of India, Financial Department, No. 1,536, directing that the statement of compensation pensions granted and compensation pensioners re-employed should be prepared for the calendar year ended 31st December 1874, was forwarded to the Deputy Accountant General for guidance.	24th do	
58	Under circumstances represented by the Nagar Commissioner, the disbursement of arrears of pay to one Ram Rao was sanctioned.—Communicated to Deputy Accountant General.	Do do	
59	As requested by the Judicial Commissioner, an increase to the allowance of oil or ghee to the extent of two drams per man in the case of all prisoners in the Central Jail on those days when no meat was issued was sanctioned.	Do do	
60	Copies of Government of India Resolution No. 59—71, reviewing the famine relief operations in Bengal, N. W. Provinces and Oudh, were circulated to the Judicial Commissioner, Commissioners of Divisions and Superintendent of Coorg.	26th do	
61	Under circumstances represented by the Arche Bakshi, the reduction of the Arche Mutsaddi of Muddur was sanctioned.	29th do	
62	Copies of Government of India No. 2—178, forwarding Dr Gavin Melvor's letter commenting on Dr. Carter's report on leprosy in Norway, were forwarded to the Deputy Surgeon General of Hospitals, Mysore Division.	Do do	
63	Notification appointing the Peshkar at Molkálmuru, Chitaldroog District, to be Sub-Registrar of Molkálmuru from 1st April 1875, was gazetted, and copy sent to the Inspector General of Registration.	Do do	
64	A public S. T. receipt for Rs. 8,340, in adjustment of the cost of the elephants purchased by the Madras Government in July 1874, was forwarded to the Commissioner, Ashtagram Division, for realization and credit in the accounts.	Do do	
65	In reply, Major W. Hill, Deputy Commissioner, Mysore, was informed that, as the percentage of Officers absent on leave was very large, the Officiating Chief Commissioner regretted that he was unable to sanction the furlough applied for by that Officer unless he obtained and submitted a medical certificate.	30th do	
66	Copies of statements of pensions and gratuities sanctioned by the Chief Commissioner during the quarter ending 31st December 1874, were submitted to the Government of India, Foreign Department.	Do do	
67	Notification of the assumption of the charge of the office of Chief Commissioner by the Honorable Mr. R. A. Dalyell was gazetted, and the subject reported to the Government of India, Foreign Department.	Do do	
68	In reply, the Chief Commissioner's orders in the case of the Supervisor of the Shimoga Distillery dismissed from employ for neglect of duty were communicated to Nagar Commissioner.	31st do	
69	Copies of Government of India No. 6—333, revising the headings of the Budget Estimate of the Forest Department were forwarded to the Conservator of Forests.	Do do	
70	Mr. Brown, Lahore, was requested to forward 50 copies of the 2nd edition of his Index to the Financial Codes.	Do do	

MYSORE CHIEF COMMISSIONER'S OFFICE,
Bangalore, April 1875.

H. WELLESLEY,
Secretary.

PART II.

MILITARY.

B.

TABULAR STATEMENT OF MATTERS OF ROUTINE FOR THE MONTH OF MARCH 1875.

MYSORE.

No.	Subject and Order.	Date of Order.	Date of previous Orders.
1	Copy of correspondence relative to the care and use of Government Stallions, received from the Government of India, was forwarded to the Military Assistant.	3rd March 1875.	
2	In reply, the Military Assistant was informed that the Chief Commissioner authorized Subedar Munjaji of the 4th Battalion of Barr being placed at the bottom of the list of Subedars of his Battalion, for neglect of duty.	17th do	
3	In reply, the Chief Commissioner's instructions relative to the continuance of an extra allowance of Rs. 30, per mensem to the salary of Mr. Knight, Band Master.	24th do	
4	Notification of certain promotions in the upper ranks of the Barr Establishment from 1st April 1875 was gazetted, and copy sent to the Military Assistant were communicated to Bhil, Wazir Khan	26th do	
5	In reply, the Judicial Commissioner was informed that rules had been sanctioned for the escort of treasure from Taluk Treasuries, under which treasure not exceeding Rs. 5,000 will be escorted by the Treasury Barr guard, the Police in the meantime taking charge of the Taluk Treasury, and he was requested to watch the effect of these rules and point out any defects which may be brought to notice.	27th do	

MYSORE CHIEF COMMISSIONER'S OFFICE,
Bangalore, April 1875.

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